File No. 99

1885. (8)

Collection No. (2)

~~Bangalore Residency~~

(Part 1 of 5)

~~Pros.~~ Serial Nos. 10 – 18

Subject.

Rules for the collection of Octroi tax in the C & M Station of Bangalore

Previous References.

Later References.

S. 97. (Blue.)

MGIPC—FP—726DCF—S&P—(G-1576)—14-8-28—60,000.

MYSORE RESIDENT'S OFFICE. FILE No. 99 OF 1885.

# OCTROI TAXATION.

Letter No. 556 I., dated the 14th February 1884 from the Officiating Under-Secretary to the Government of India, Foreign Department.

1. The Government of India write under a misapprehension as to the nature of the Octroi, which is, I believe, levied only on tobacco and * supari, and no refunds are necessary as these are only brought into the Station for local consumption. If we have not got it in office, get from the President a list of articles subject to Octroi, and amount collected in respect to each in 1882—83. This can then be sent with short letter of explanation to the Government of India.

* Betel leaves, *not* supari; also on cocoanuts L. A.

J. B. L. 21—2—1884.

2. A statement showing the collections made by the Municipality in 1882—83 under the several heads of Octroi was called for and received with the President's docket No. 2442, dated 26th February last. This statement shows the income under the several heads named in the margin. The total income from these several heads is Rs. 44,111—3—9, which corresponds with the figure entered in the Municipal Section of the Administration Report. A copy of this † statement may now be furnished to the Government of India.

1. Tobacco.
2. Betel leaves.
3. Green cocoanuts
4. Dry cocoanuts.
5. Bricks and Tiles.
6. Storage and Rahadari fees.

Note by the Resident.—
†(The first eight columns of the statement show differential rates on British and Mysore articles. The origin of the difference is, I understand, that the British articles paid no separate Sayer duty. Does this reason still exist.* Is a sayer duty still levied on Mysore Tobacco, Betel and Cocoanuts, and paid to Mysore Provincial revenues, and is it levied by the same establishment which levies the Octroi ?§) J. B. L.

Yes. L. A. § Yes. L. A.

3. Of the several articles named above, tobacco, betel leaves and dry and green cocoanuts are the only articles which are, properly speaking, subject to Octroi duty, as will be seen from para 33 of the Proceedings of the Chief Commissioner of Mysore (Revenue Department) No. 3362-73-161, dated 27th September 1879, in which it is laid down that "the articles chargeable "with Octroi in this (Bangalore) Municipality will be (1) tobacco, (2) cocoanuts and (3) betel "leaves, to which may be added sheep and goats, should the Municipality desire it." Sheep and goats have not as yet been subjected to this duty.

4. It is not known how the tax on bricks and tiles has been included under Octroi, but, as a matter of fact, this tax was entered year after year in the Municipal Budget under Octroi, until, when passing orders on the Budget for 1883—84, it was pointed out in this office letter No. 408—23, dated 29th May 1883 that as the collection of Octroi duty was restricted to tobacco, betel leaves and cocoanuts, it was not clear why the tax on bricks and tiles which was believed to consist of license fees levied on the number of bricks and tiles burnt in kilns was put down under Octroi, and it was suggested that this item should be entered under the head XII Miscellaneous. In their reply the Board said that they had no objection to the proposed change, and the anticipated income from the tax was entered in the revised Budget for 1883—84 under the head "Miscellaneous." The Municipal Report for 1883—84 will not therefore show the tax on bricks and tiles under Octroi.

Printed in Resident's Proceedings No. 1208—84, dated 31st August 1883.

Under Sections 184 and 239 of the Municipal Regulations I suppose.

J. B. L.

5. I do not think refunds are granted by the Municipality of Bangalore. On this point I beg to invite attention to para 14 of the Chief Commissioner's Proceedings of the 27th September 1879, above referred to. I beg also to invite attention to Chief Commissioner's Proceedings No. 5706—14—283, dated 28th January 1880, in para 2 of which it is stated that "refunds may be made by the Municipalities in "individual cases in which the interests involved are consider-"able and there is likely to be hardship if the refund of duty were not allowed."

Printed at page 32 of the Mysore Revenue Register, Vol. II.

Note by the Resident.—
(As a matter of fact, I think the articles liable to the Octroi are only imported into Municipal limits for local consumption. The duty is so heavy that it would keep articles not intended for local consumption out unless some exceedingly easy system of refund could be devised.) J. B. L.

6. That the Octroi collections are not transit duties will be seen from Rule 3 of the Rules published under Chief Commissioner's Notification No. 559, dated 16th March 1871, which are in force in Bangalore.

L. A. 5—3—84.

Printed at page 559 of the volume of the Mysore Gazette for 1871.

Note by the Resident.—
(The rule provides for storage without breaking of bulk of articles in transit in warehouses or enclosures.) J. B. L. 5-3-84.

7. Under what law is the Octroi levied ? I see it is not levied under Municipal Regulations. I remember I asked the question before in the File connected with the assault on a native lady at the Railway by Octroi Peons.

The Mysore Gazette put up shows that the duties on Tobacco, Betel-leaf were formerly levied under "Rules for collection of *Excise* duties" framed under Act XVIII of 1864. These rules appear to have been declared to be in force under Act X of 1871 by Chief Commissioner's Notification 52 of 8th January 1880. But that Act has been repealed by Excise Act XXII of 1881, which is in force in the Civil and Military Station. The last Act continues all rules made under the former Act, but can it continue rules treating tobacco and betel-leaf as articles of excise, when they are not subject to excise under the Act? I think not. Cocoanuts were never subject to excise, but they seem to have been subject to Sayer at place of production. The correspondence of 1879 seems to show that the Chief Commissioner then arranged in abolishing Sayer on certain articles that cocoanuts should be in future liable to Town duty or Octroi instead of Sayer. At same time Mysore or Native tobacco and betel-leaf, which had apparently been theretofore subject both to Excise duty and Sayer were made liable to one consolidated town duty only, of which half was to be paid by the Municipality to the Government as Provincial revenue. This was a favorable arrangement for the Municipalities as the Sayer had been higher than the town duty before they were amalgamated. It affected Mysore grown tobacco, betel-leaf only: as to British India do do. The old high rates of duty levied by the Bangalore Municipalities were continued, and the whole was to go as before to the Municipalities.

The reasons for these changes are fully detailed in the Chief Commissioner's Revenue Secretary's letter to the Government of India, Foreign Department No. 3360—40, dated 27th September 1879. A copy of this letter has been obtained from the Dewan's Office and is herewith submitted. L. A.

8. The duty on all 3 articles Tobacco, Betel-leaf, Cocoanuts now seem to be levied as Octroi. I consider that even the duty on the first two could not be legalised as excise under the Excise Act now in force: the duty on the last has never been asserted to be levied under an Excise Act. But no order or rule seems to have issued under Section 34 of the Municipal Regulation of 1883 authorizing the levy of these duties, or any one of them, as Town duties or Octroi. I think the wording of the Section as to "town duties" admits of an order being passed legalising these duties as now levied.

9. It appears advisable to at once ask India to sanction these duties being levied as Octroi, or Town duties under the Regulation.

Unless there is a good legal basis for the duties, I do not think Clause (b) of Section 1 will avail to legalise them, if they are questioned.

10. I must however look at the Regulations referred to in Section 1 of the Regulation of 1883, and see if in them any rule is contained legalising these duties; if so, Clause (b) of Section 1 will of course continue the force of such rule.

J. B. L. 6—3—84.

11. I see that the use of the word "Excise" in the rules of 1871 has misled me and also the Sheristadar.

12. The rules of 1871 were passed under XVIII of 64 which is a Municipal not an Excise Act, and the Notification of Chief Commissioner 52 of 8th January 1880 was not intended to refer to these rules.

They must I suppose have been continued in force by the Municipal Regulations of 1871 which repealed Act XVIII of 64. The alteration of the rules by addition of cocoanuts and raising (by consolidation of Sayer) the duty on betel-leaf seems from p. 24 of Chief Commissioner's Proceedings of 27th September 1879 to have been done by him under authority of sanction given by India in 1875. The alteration in respect to tobacco and betel-nut (by excluding latter, and raising by consolidation of Sayer the duty on former) not being included in sanction of 1875 were referred to Government of India in 1879, (See last para of Proceedings of September 29) and were sanctioned in Under-Secretary's F. D. *No. 101 I. R. of 13th December 1879. If therefore the Excise or Octroi rules of 71 were continued by the Municipal Regulations of 71, they are in their form as amended in 79 valid now as Town duty or Octroi rules under Clause (b) of Section 1 of the present Regulations. The Municipal Regulations of 1871 must be examined to make sure of this. If it is all right the Municipality should be informed (as an idea has prevailed that these rules and the Octroi have nothing to do with the Municipal Regulations) and should be required to draft a revised set of rules bringing them up to date and making any amendments desirable.

* A copy of this letter has also been obtained from the Dewan's Office and is herewith submitted. In it the Government of India expressed their approval of the several measures proposed by the Chief Commissioner, but asked for a report after the system had been in working for one year. L. A.

13. But another point is whether of the consolidated town duty or Mysore grown articles, a share is still paid to Mysore Provincial funds by the Municipal Agents who levy the dues. If so, it is doubtful if the consolidated duties can be lawfully levied as Town duties under the Regulations; for, the Regulations only allow taxes &c., to be levied for the purposes of these Regulations. We must find out what the actual practice is.

Yes, a share is paid to the Mysore Government on account of "Sayer."
L. A.

14. On referring to the Municipal Regulation of 71, I see they did in Section 1 affirm all taxes levied under due authority, "till the same are revised, or annulled under these Regulations." This Clause was repeated in the Regulations of 83, so the Octroi is a legal tax under the Municipal Regulations and I think it comes under the head of "town duties" in Section 34, but in

printing those Regulations, the heading to the Section should have been Levy of Taxes, Tolls, *Town* duties and rates, and between the words "liquors" and " or town duties" and again between the words " town duties" and "or rates" the stop ; should have been inserted, and between the rules for assessment of tax on Arts &c., and liquor licenses (Sections 56 to 62) and the rules for Rates on houses, buildings or lands (Sections 63 to 77) should have come the rules for levy of town duties or octroi.

15. Before we address the Municipality, the Sheristadar should inquire and report what actual present practice is as regards Octroi on Mysore grown tobacco &c.: is part of the duty actually levied by Octroi Establishment handed over to Mysore Provincial Revenues ?

J. B. L. 7—3—84.

16. With reference to the last paragraph of the Resident's remarks above, I beg to report as follows :—

The orders passed by the Chief Commissioner in 1879 as regards the collection of the Octroi duty are still followed.

17. The old duty of Rs. 3—8—0 per maund is levied on tobacco imported from H. M's Territories, and credited wholly to the Municipality. The authority for this procedure is para 3 of the Chief Commissioner's Proceedings No. 4914-25—Ml. 243, dated 24th December 1879 in which it is said that " the existing arrangements in regard to tobacco, under which no portion " of the Octroi collections on the article imported from British Territories is contributed to the " Provincial Revenue, will continue for the present."

18. On Mysore grown tobacco a duty of Rs. 3—4—0, per maund is collected, out of which Rs. 2—8—0 are credited to the Municipality, and annas 12 to Mysore Revenues. The authority for this procedure is Chief Commissioner's Proceedings No. 6153-5-304, dated 19th February 1880, in which it was directed that the Sayer duty of 12 annas should be collected on home-grown tobacco besides the Municipal Octroi of Rs. 2—8—0 per maund, and paid to Government. It was suggested in the last para of the same order that if it could be done without serious sacrifice of income, it would be convenient if the duty on both the home-grown and imported tobacco were fixed at the uniform rate of Rs. 3 per maund, one-fourth of the revenue from the home-grown article alone being paid to Government. The Municipal Board do not seem to have acted upon this suggestion, and the first part of the order alone is being carried out by the Municipality. As a matter of fact, monthly remittances of money on account of the Government share of the Octroi collections are made by the President of the Station Municipal Commission to the Deputy Commissioner of Bangalore through this Office.

19. In the case of cocoanuts, it was proposed to the Government of India that a combined duty of 7½ annas per maund would be levied on dry cocoanuts, and of 8 annas per 100 (No.) on fresh cocoanuts, and that the Municipality and the Government should be credited with the amount of these duties in equal shares. It was ordered in Chief Commissioner's Proceedings No. 4053-64—202, dated 30th October 1879 that for convenience of calculation, the duty of 7½ annas should be raised to 8 annas per maund. Again, began order of the same date, No. 4032-43—201, it was directed that the duty on cocoanuts and betel-leaves imported from H. M's Territories might be wholly appropriated by the Municipality, and that the Municipality should pay to Government ¾ the collections on the above articles of local production only. Hence it is that in the Statement of Octroi collections received with the President's docket No. 2442, dated 26th February 1884, the rate of duty on cocoanuts from Her Majesty's Territories is shown as 8 annas, and that on cocoanuts from Her Majesty's Territories as 4 annas. (Municipal share of duty.)

20. Bricks and tiles are not articles on which an Octroi duty has been ordered to be levied in Bangalore, and yet they are shown in the Statement received from the President. I have not been able to find the orders relating to the tax on Bricks and Tiles, and I think the papers may be called for from the Municipal Office. In the orders on the Municipal Budget for 1883—84, the Board were asked to remove this item from the head " Octroi" and put it under " Miscellaneous"; this the Board agreed to do. But it would be well, I think, to see the former orders on the subject of this tax.

21. The whole of the consolidated Octroi duty on the several articles named above, (both the Government share and the Municipal share) is collected by the Municipal Octroi Establishment.

22. The remark made by the Resident that the consolidated Octroi duty (which includes the Government Sayer duty) cannot strictly be called a Town duty, as it is not all collected for the purposes of the Municipal Regulations, strikes at the very root of the present system, which has from some years past been in force in the whole of Mysore and in the Civil and Military Station of Bangalore, with the approval of the Government of India, and therefore deserves separate careful consideration.

23. Orders are solicited whether a reply should be sent to the letter from the Government of India No. 556 I., dated 14th February 1884. Government have not called for a reply, but I believe it is the intention of the Resident to send one.

L. A.

24. Send copy of Government of India letter to President, Municipality, and say that by Chief Commissioner's orders of 27th September 1879, Octroi is only leviable on Tobacco, Betel-leaves, green and dry Cocoanuts and Sheep and Goats, and has in practice been levied on the three articles first mentioned only. It seems probable that, with so high a duty, and as I understand, no regular system of refunds, these articles which pay Octroi are only brought into the bounds of the Municipality for consumption therein, not also for exportation elsewhere. I shall be obliged if the President will report after inquiry and consulting Deputy Commissioner what are the facts. Are the Town and Civil and Military Station to any extent entrepots of trade for the sale of Tobacco, Betel and green and dry Cocoanuts : or are these articles once imported retained for consumption only ? In the former case, are any refunds ever asked for or granted ? In the latter case, is this the natural state of things, or is it the Octroi which prevents the Town and Civil and Military Station for being an entrepot of trade for these articles.

25. Quote the Chief Commissioner's Proceedings of 20th January 1880 as to refunds, and say that they recognise refunds, but only in rather exceptional cases. Also quote Rule 3 of Chief Commissioner's Notification 559 of 16th March 1871, and say that this allows of storage in warehouse or enclosure without breaking of bulk of articles in transit, but that I presume that this is not acted or in practice ? Am I correct in this, and would it be of advantage to have enclosures or warehouses for the articles liable to Octroi ?

26. After carrying out above order for letter to President, return the complete File to me at once as I wish to speak to the Dewan on the subject of the apparent want of legal basis for that part of the duty, which goes to the Durbar as Sayer revenue.

J. B. L. 17—4—84.

27. Drafted. L. A. 23—4—84.

28. File returned to Resident as directed. L. A. 23—4—84.

And Letter (No. 193—19, dated 23rd April 1884) issued to President as ordered above.

H. W. 23—4—84.

29. The President replied in his letter No. 227, dated the 25th April 1884.

30. Upon this letter it was ordered as follows.—

Send a short reply to the Government of India specifying the 3 articles Tobacco, Betel-leaf and Cocoanuts on which only the Octroi is levied, and mentioning the gross amount collected in 1882—83 as Municipal duty for the Civil and Military Station under each of the 3 heads (without detail of Mysore and British Territory produce.) Explain how this corresponds with the 44,111—3—9 of Administration Report by erroneous classing of license fees on Bricks and Tiles, which in future will be shown under Miscellaneous.

Please explain the arrangement for bonded warehouses for Koti Merchants and for levying duty on retail importers, and for passing free tobacco in transit, (see President's letter) and say that under the system in force refunds though allowable by the orders are not applied for. Say I think the arrangements in force work well. The few complaints made are not by traders, but by persons who are asked to pay duty on articles which they bring in ostensibly for their own private consumption.

No doubt the system must tend more or less to prevent Bangalore from becoming an entrepot for trade in tobacco and cocoanuts, but the injury to the trade of the place so caused is probably very small. The same system of Octroi prevails in the Civil and Military Station, and in the Pettah or native Town of Bangalore which is administered by the Durbar.

31. Also address the President of Municipality as by my Note remarking that an erroneous idea has prevailed that the Octroi and the Rules of 1871 for its collection are not based upon the Municipal Regulations. Explain that this is a mistake, and give a history of the matter showing the legal basis of the rules and quoting the Regulations and orders of Government of India upon which the tax, the rates, and the rules rest.

32. Please ask the Municipality to draft revised set of rules, bringing them up to date, and proposing any necessary amendments.

33. Say that I propose to introduce the amended rules into an amended copy of the Regulations inserting them between the rules for assessment of taxes on Arts &c. and to give licenses and the rules for rates on houses and lands. The rules seem to have been omitted from present copy of Regulation by mistake, and the heading to Section 34 and punctuation of Section is wrong. (See my Note). Let the letter to President be carefully drafted and brought up to me at Bangalore when I return.

J. B. L. 18—5—84.

34. Letters were sent accordingly to the Government of India, Foreign Department, and to the President, Municipal Commission ; No. 535—78, dated the 2nd June 1884 to the Government of India, and letter No. 534—55, dated the 2nd June 1884 to the President.

35. For the continuation of the correspondence, please see another Note in the File.

L. A.

# PROPOSED AMENDMENT OF THE OCTROI RULES

From President, Municipal Commission, Civil and Military Station, No. 1654, dated 4th November 1884. No. 1721, dated 15th November 1884.

1. The papers herewith submitted relate to the subject of Municipal Octroi and the Rules for its collection which it is now proposed to revise.

2. The Octroi is a town duty leviable on certain articles of consumption, and these articles have, under the orders* of the Government of India, been divided into eight classes as specified below :—

*Paras (2) and (7) of the Government of India (Home Department) Resolution No. 2—103, dated 28th September 1877. (Pages 36, 38 and 39 of the Mysore Revenue Register for 1881—82.

| | | |
|---|---|---|
| Class | i | Articles of food or drink for men or animals. |
| | ii | Animals for slaughter. |
| | iii | Building materials. |
| | iv | Fuel, lighting and washing. |
| | v | Drugs, gums and spices. |
| | vi | Tobacco. |
| | vii | Cloth. |
| | viii | Metals. |

3. In Bangalore which is the entrepot of trade for the whole of the Mysore Province, the Octrio duty was in the year 1871 *authorized to be levied on the following articles of local consumption, at the rates noted opposite to each :—

*Chief Commissioner's Notification No. 390, dated 16th March 1871.

| | | | |
|---|---|---|---|
| Tobacco *per* maund of 24 lbs. from Her Majesty's Territory .. | 3 | 8 | 0 |
| Do do from Mysore Country .. .. | 2 | 8 | 0 |
| Betel-nut *per* maund of 28 lbs .. .. .. .. | 0 | 4 | 0 |
| Betel-leaves from Her Majesty's Territory *per* 100 .. .. | 0 | 0 | 2 |
| Do from Mysore Country .. .. .. | 0 | 0 | 1 |

4. By the Municipal Regulations of 1871, the Municipalities of the Town and Cantonment of Bangalore worked under one and the same President; and as the Octroi duty could not conveniently be separately levied for these two Municipalities which were so near each other and in fact, formed parts of but one town, it was found advantageous to appoint one agency for its collection in both the Municipalities, and it was arranged that the receipts and expenditure connected therewith should be divided between the Municipalities in the proportion of one third for the Town and two thirds for the Cantonment.

5. This arrangement continued both when the Octroi collection was under Municipal management and when subsequently it was rented out to private individuals on contract with the view of saving the cost of collection. The Government of India having, however, in the year 1877, strictly *prohibited the system of renting out the collection of the Octroi duty, †orders were issued by the Chief Commissioner for its discontinuance throughout the Province. Since then, the work of collection of the tax in Bangalore is being managed by Municipal Agency.

*Para 25 of the Resolution of the Government of India, Home Department, No. 2—103 of 28th September 1877.

†Chief Commissioner's Proceedings No. 2627—227, dated 26th October 1877.

6. The same arrangement has continued even after the Rendition. The Civil and Military Station Municipality has charge of the Octroi Collection and Detective Establishments, and collects the duty for both the Municipalities of the Town and the Station. The receipts and the expenditure are respectively credited and debited to the Municipalities in the proportion of one third and two thirds as mentioned above.

7. In the year 1879—80, Octroi was revised in Mysore by the Chief Commissioner, Sir James Gordon. Formerly the duty had been levied by Municipalities in Mysore under the orders of the Government of India, on such of the articles falling within the eight *classes specified above, as had been selected by the Municipal Boards. Besides this, for a long time past the Sayer duty had been collected by the Mysore Government on several articles grown in Mysore. The Octroi, a Municipal tax, was levied at the place of consumption, and the Sayer a general *Provincial* duty at the *place of production*. The Sayer was also collected, as a tax protective of local industry, on a few articles *imported* from Her Majesty's Territory.

*Para 2.

8. During the revision of the Octroi duty in 1879—80, it was noticed that in some cases the Sayer-paying articles had also been subjected to Octroi in Municipalities. The Sayer revenue had also been gradually falling off considerably, and it became a question whether for the small revenue derived by Government, the extensive system of direct interference with the cultivators which was involved in the collection of the Sayer, ought to be longer retained in regard to all the articles. On the other hand, Municipalities established in all important towns in the Province, had come into full working order, and the levy of the Sayer tax in the form of a town duty without any additional charge had become both feasible and unobjecticnable. For these reasons, Sir James Gordon, in his Secretary's letter No. 3360—40, dated 27th September 1879 addressed to the Government of India, submitted certain proposals for the abolition of the Sayer as a separate duty in the Mysore Province.

Serial No. 1.

9. These proposals were approved by the Government of India in letter No. 101 I. R. dated, 13th December 1879, from the Foreign Department. Under these *orders, betel-leaves cocoanuts and tobacco were entirely removed from the list of Sayer-paying articles, and placed under Octroi in Municipalities, while the levy of Octroi was ordered to be given up in regard to arecanut, on which alone, as a highly productive article, Sayer was retained throughout the Province. The rates of Octroi to be levied by Municipalities on the above named three articles of Mysore produce were enhanced so as to include the old Sayer rate : and it was directed that a share in revenue, equal to the difference between the old and new rates of Octroi, should be made over to the Mysore Government by Municipalities after collecting the tax.

Serial No. 3.

*Chief Commissioner's Proceeding 3362-73—161, dated 27th September 1879. (Serial No. 2), and No. 4914-25—243, dated 24th December 1879. (Serial No. 4).

10. The result of these arrangements in the Town and Cantonment of Bangalore was the removal of supari (betel-nut) from the list of Octroi-paying articles. the addition of dry and green cocoanuts to that list, the introduction of a combined duty (inclusive of the old Octroi and Sayer rates). in the case of *Mysore grown* articles brought for consumption within the Municipalities, and the retention of the old rates in the case of the articles imported from Her Majesty's Territories.

11. The rates of duty as revised in 1879—80 were as follows :—

| Articles. | Old rate. | | | Combined rate. | | | Government share. | | | Municipal share. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Sayer. | | | Octroi. | | | | | | | | |
| *Tobacco* from Her Majesty's Territory per maund | ... | ... | ... | 3 | 8 | 0 | 3 | 8 | 0 | ... | ... | ... | 3 | 8 | 0 |
| *Do* from Mysore Country per maund ... | 0 | 12 | 0 | 2 | 8 | 0 | 3 | 4 | 0 | 0 | 12 | 0 | 2 | 8 | 0 |
| *Betel-leaves* from Her Majesty's Territory per 100 leaves ... ... ... | ... | ... | ... | 0 | 0 | 2 | 0 | 0 | 2 | ... | ... | ... | 0 | 0 | 2 |
| *Do* Mysore Country leaves... ... | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 | 1 |
| *Dry cocoanuts* per maund from Mysore Country ... | 0 | 7 | 6 | ... | ... | ... | 0 | 8 | 0 | 0 | 4 | 0 | 0 | 4 | 0 |
| *Do* *do* from Her Majesty's Territory ... | ... | ... | ... | ... | ... | ... | 0 | 8 | 0 | ... | ... | ... | 0 | 8 | 0 |
| *Green* do per 100 from Mysore Country ... | 0 | 8 | 0 | ... | ... | ... | 0 | 8 | 0 | 0 | 4 | 0 | 0 | 4 | 0 |
| *Do* *do* from Her Majesty's Territory ... | ... | ... | ... | ... | ... | ... | 0 | 8 | 0 | ... | ... | ... | 0 | 8 | 0 |

12. Only the revenue derived from the tax on Mysore grown articles is *shared by the Provincial and Municipal Funds in the proportion above noted; that from the duty on articles imported from Her Majesty's Territory being *fully* credited to the Municipal Funds, as was usual before the introduction of the combined rate.

*Paragraph (1) of Chief Commissioner's Proceedings No. 4032-43—201, dated 30th October 1879: also para (3) of Proceedings No. 4914-25—243, dated 24th December 1879.

13. It will be seen from the Statement given at para 11 above that the rates of duty prescribed in 1879—80 are uniform in the case of all the duty-paying articles (when received from Mysore Country or Her Majesty's Territories) except Tobacco. In the case of tobacco also it was suggested to the Municipal Board, in Chief Commissioner's Proceedings No. 6153-5—304, dated 19th February 1880, that if it could be done without serious loss of income, it would be convenient if the duty on both the Mysore grown and imported tobacco were fixed at the uniform rate of Rs. 3 per maund. The Board have as yet done nothing in this respect, probably because the reduction suggested would cause serious loss of revenue to the Municipality.

Serial No. 5.

14. The foregoing is a brief *resume* of the principal orders issued from time to time on the subject of Octroi. The tax at the above mentioned rates has always been collected without any complaint whatever.

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15. The circumstances which led to the present reference of the Municipal President are summarized below:—

16. In acknowledging the receipt of the Administration Report of the Civil and Military Station for the year 1882—83, the Government of India in the Foreign Department observed, in letter No. 556 I, dated the 14th February 1884, with reference to the Municipal Section of that Report, that the Octroi Revenue amounted to 32 per cent of the Municipal income giving an incidence of 7½ annas per head of population, which did not contrast unfavourably with that of other Municipalities in British India; that in the absence of detailed information as to the precise amount collected on the main articles of consumption such as cloth, iron or grain, it was not possible for them to form any idea whether the amount of tax levied by the Municipality exceeded the average consumption of those articles per head of the population; and that no information was given as to either the amount of refunds granted by the Municipality or the system followed with a view to preventing Octroi collections becoming transit duties.

Serial No. 6.

17. A copy of this letter was forwarded to the President of the Civil and Military Station with letter No. 193—19, dated 23rd April 1884, and it was observed that while the Octroi was, under the Chief Commissioner's Proceedings of 27th September 1879, No 3362-73—Mi. 161, leviable on tobacco, betel-leaves, coccanuts (dry and green) and sheep and goats, it was in practice levied only on the three articles first named, and that it seemed probable that with so high a duty as that levied, and as it was understood, with no regular system of refunds, these articles were only brought within the limits of the Municipality for consumption therein, not also for exportation elsewhere.

Serial No. 9.

Serial No. 2.

18. The President was therefore requested to state whether the Town and the Civil and Military Station were to any extent entrepots of trade for the sale of the above named three articles or whether, when once imported, the articles were retained for local consumption only. If the former was the case, it was remarked that the Chief Commissioner's Proceedings No. 5704-14—283, dated 28th January 1880 recognised refunds, but only in rather exceptional cases. In the latter case, *i. e.*, in the case of the Octroi-paying articles being retained for consumption within the Municipal limits, it was enquired whether this was the natural course of things, or whether it was the Octroi duty which prevented the Town and Civil and Military Station from being the entrepots of trade for the articles in question.

Pages 32 and 33 of the Mysore Revenue Register for 1881—82.

19. The President replied, in *letter No. 227, dated 25th April 1884, that under the provisions of the Octroi Rules (issued under the Chief Commissioner's Notification No. 390, dated the

*Serial No. 10.

16th March 1871) sanctioned by the Government of India in Foreign Department No. 7 J, of 18th January 1871, bonded warehouses had been established both in the Town and in the Civil and Military Station wherein the whole-sale Tobacco Merchants were permitted to store Tobacco intended for local consumption, the duty being leviable on such quantities of Tobacco as were disposed of by them to licensed retail dealers of the Station.

20. Independent of these whole-sale Merchants there were several shop-keepers who imported the taxable articles for sale in their respective shops, and these, in accordance with Section 7 of the Rules, were required, before offering them for sale, to take them to the nearest warehouse to be there weighed, measured or counted, as the case might be, and full duty was then levied and the articles passed.

21. Consignments of Tobacco *in transit* to out-stations were allowed to pass through the Station free of duty, care being taken by the detective staff stationed at the *Ookads* or Octroi posts, established on the main lines of traffic, to see that they passed out of the Municipal limits without breaking bulk.

22. The President further remarked that refunds had never been applied for and that the levy of the tax on Tobacco was the reason why no entrepot was formed in Bangalore.

23. In communicating the above mentioned facts to the Government of India, Mr. Lyall remarked, in letter No. 535—78, dated the 2nd June 1884, that the existing arrangements in regard to Tobacco worked well, that the few complaints made were not made by traders, but by persons who were asked to pay duty on articles which they brought in ostensibly for their own private consumption, and that the levy of Octroi must no doubt tend more or less to prevent Bangalore from becoming an entrepot for trade in Tobacco and Cocoanuts, but the injury to the trade so caused was probably very small. This closed the correspondence with the Government of India.

Serial No. 11.

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24. At the same time a letter No. 534—55, dated the 2nd June 1885, was addressed from this office, under Mr. Lyall's orders, to the President of the Municipality of the Civil and Military Station, on the subject of Octroi, with the view of removing any misapprehension that might exist as to the legal foundation of the rules for its collection.

Serial No. 12.

25. It was remarked in this letter that an idea had prevailed in some quarters that the Octroi duty and the Rules of 1871 under which it was levied were not based upon the Municipal Regulations. It appeared, however, to the Resident (Mr. Lyall) that this idea was erroneous. The Rules for the collection of the *so-called* excise duties (properly Octroi duties) in the Town and Cantonment of Bangalore were framed in 1871 with the sanction of the Government of India under Section 13 of Act XVIII of 1864 (an act for the establishment of the Municipal Committee of Lucknow) which was in force in Bangalore at the time. The rules were kept alive by the provision made in Section 7 of the Municipal Regulations of 1871 to the effect that "all taxes now levied under due authority may continue to be levied under these Regulations until those taxes are revised and annulled." The same provision having been repeated in the Regulation of 1883, it was clear that the Rules were legally in force in the Station, and that the tax was levied under the authority of the Municipal Regulations which provided for the levy of *Town duties* in Section 34.

26. It was further explained to the President that some changes were made in 1879 in regard to the manner of collecting the Octroi duties. Betel-nut was exempted from the Octroi tax, and *Cocoanuts* were made liable to duty and, in order to improve the fiscal system of Mysore, the Octroi duties on *Mysore grown* Tobacco, Betel-leaves and Cocoanuts were enhanced so as to cover the loss caused by the simultaneous abolition of the Sayer duties on the same articles formerly levied at the place of production, the difference between the old rates and the new being at the same time ordered to be credited to the Provincial Revenue. Although these changes had been brought into force with the sanction of the Government of India, the Octroi Rules were not altered accordingly.

27. The President was therefore requested to move the Municipal Board to draft a revised set of Rules for the collection of the Octroi duties, embodying therein

all the changes made up to date, and suggesting any amendments that might be considered necessary under existing circumstances. Mr. Lyall proposed to insert the *amended* Rules in the Municipal Regulations of 1883 between the Rules for the assessment of taxes on "Arts, Professions and Trades and Liquor License Fees" and the rules for "Rates on Houses and Lands," *i. e.*, between Sections 62 and 63 of the Regulations. He also suggested the insertion of a semi-colon (;) after the words "and intoxicating Liquors" in Section 34, and the alteration of the heading of that Section into "Levy of Taxes, Tolls, *Town duties* and rates."

28. In accordance with these instructions the Municipal President of the Civil and Military Station has, as resolved by the Municipal Board in their Proceedings of the 29th October 1884 submitted with his letter No. 1654, dated 4th November 1884, revised Octroi Rules together with a copy of Section 449 of the Madras Municipal Act of 1884, relating to the mode of the recovery of fines and penalties, for incorporation with the Regulations of 1883. He also solicited orders on the Board's proposals to levy a *uniform* rate of Octroi duty and to make no distinction between the produce of Her Majesty's Territories and the Mysore Country.

Serial No. 13.

29. In his †letter No. 1721, dated the 15th November 1884, the President has invited attention to his previous letter* of the 4th Idem and requested orders for raising the rates to a uniform rate, so that the increased revenue that would be occasioned by the change might be provided in the Budget of the Municipality for 1885—86.

†Serial No, 14.
*Serial No. 13.

30. The last two letters cited above are now for disposal in this office.

Serial Nos. 13 and 14.

31. On the last of these letters, Colonel Clarke when officiating as Resident remarked as follows :—

Serial No. 14.

"As we have under consideration proposals for amending the Municipal Regulations of 1883, by incorporating parts of Madras Municipal Act, these Rules may be considered in connection with the latter Act."

(1) "The rules now submitted will be compared with those now in force and differences noted."

(2) "The Madras Municipal Act will be referred to to see if these rules admit of incorporation under any one or more chapters."

32. In accordance with the first part of Colonel Clarke's order referred to in the last preceding paragraph, a comparative statement showing the proposed and the present Octroi Rules has been prepared and is herewith submitted. Column 3 of the statement contains Office remarks.

33. The proposed rules contain all the existing rules with their amendments up to date, excepting the provisions of the latter relating to the contract system which, as remarked in para 5 above has been strictly prohibited by the Government of India. All the omissions, alterations and additions made in the proposed rules have been pointed out and commented upon in the statement above referred to.

34. It is proposed to incorporate the revised rules with the Regulations of the Civil and Military Station for 1883, inserting them between Sections 62 and 63 and to place a semi-colon after the words "and intoxicating liquors" in Section 34, changing the heading of that section to "Levy of Taxes, *Tolls, Town duties and rates*," so as to make it clear that the Regulations do authorize the levy of Town duties. Accordingly the proposed rules have been so framed as to refer solely to the collection of Octroi duty in the Civil and Military Station alone while the existing rules provide for the levy of the tax in both the Cantonment (Civil and Military Station) and Town of Bangalore.

35. Since 1879—80 when the Octroi system was revised and several changes made, the rules for its collection have not been revised. It is therefore very desirable to revise the rules.

36. Formerly the Municipalities of the Cantonment and Town of Bangalore worked under one and the same President and were governed by the same Code of Regulations. But since the Civil and Military Station was separated from the Mysore jurisdiction, the Municipality of the Station is governed by separate Regulations which have no force in the Town Municipality. Consequently when the revised Octroi rules proposed to be embodied in the Regulations of the Civil and Military Station Municipality are passed, the Board would cease to interfere with the collection of Octroi in the Town (Petta) of Bangalore. In proposing the revised rules exclusively for the Civil and Military Station, the Municipal Board of the Station have not stated what
[B] arrangements would be needed for carrying out the Octroi collection of the Station separately from the Town.

37. To adopt the revised rules, now submitted, *as they are*, is to leave the City to make its own arrangements for the collection of Octroi within its limits.

38. It is believed that there will be practical difficulties in carrying out the Octroi collections separately for the Civil and Military Station and Town. At present both are considered as forming one large town. Octroi posts are kept on the outer boundary line of both Municipalities and the tax collected as if for one town. If a separation be made, it will be difficult to draw the inner boundary line between the Town and the Station, and it is apprehended that the change would lead to much confusion.

39. In this important matter, the views of the Town Municipality and of the Durbar are as necessary as those of the Station Municipality. Before, therefore, the separation of the Octroi in the Station Municipality could be decided on or before the revised rules could be submitted to the Government of India, a reference on the subject to the Mysore Durbar is necessary.

40. The next question for consideration is the proposal of the Board to impose
[C] a uniform rate of Octroi and to make no distinction between the produce of Her Majesty's Territory and Mysore Country. What the uniform rate is to be, has not been stated; nor is it clear to which of the articles now subject to duty, this is intended to apply. At present the imports from Her Majesty's Territory and Mysore Country with regard to Cocoanuts and Betel-leaves are liable to rates which appear uniform enough.

Vide para 11 above.

41. As regards Tobacco, there is admittedly some want of uniformity. Tobacco from Her Majesty's Territory is taxed at Rs. 3—8—0 per maund and that from Mysore Country at Rs. 3—4—0 per maund. The late Chief Commissioner in his Proceedings No. 6153-5—304, dated 19th February 1880, para 2, suggested the reduction of these rates to a uniform rate of Rs. 3 per maund for both descriptions of Tobacco. The Municipal Board however, have not given effect to this suggestion. This perhaps is due to the fact that the imports of Tobacco from Her Majesty's Territory are considerable, yielding a large share of the Octroi revenue which would suffer by the reduction of the rate of duty, *viz*, half a rupee per maund. What the Municipal Board seem to mean by the uniform rate, so far as it relates to Tobacco, is probably that the rate on both descriptions of this article might be fixed at Rs. 3—8—0 per maund *i. e.* that the rate of the duty on the Mysore-grown article might
[D] be raised by 4 annas per maund. Their definite proposals on the subject may however be called for.

42. Under all the foregoing circumstances it is respectfully suggested that while the Municipal Board may be called upon to reconsider the Rules in question with reference to the suggestions made in this Note and in the comparative statement attached, the Mysore Durbar may be addressed with a view to ascertain their wishes in regard to the collection of the Octroi of the Town Municipality under the proposals made for revising the Rules in question.

43. The Regulations of 1883 do not provide for imprisonment in default of payment of fine leviable under them. To supply this deficiency, the Municipal Board advocate the incorporation of Section 449 of the Madras Municipal Act of 1884 with the Regulations. This suggestion may, it is submitted, be considered along with the other proposals separately submitted by the Board relating to the extension of several Sections of the Madras Municipal Act I of 1884. The File regarding the extension of the Madras Act to the Civil and Military Station is herewith.

Slip A in File No. 100 of 1885. (Extension of Madras Municipal Act to Bangalore).

File No. 100 of 1885.

submitted. It will be seen from para 43 of the Note on that File that although the Municipal Commissioners have negatived the proposal to introduce the Act, the Officiating Resident has called for an exhaustive report from the President on the subject. That File is therefore still pending.

44. The second order of Colonel Clarke referred to at para 31 above, is as follows:—

"The Madras Municipal Act will be referred to to see if these Rules admit of "incorporation under any one or more Chapters."

45. On this point it is respectfully submitted that no provision is made for the collection of Octroi in the Madras Municipal Act I of 1884, as the Octroi duty is not levied in Madras. If, however, that Act be extended to the Civil and Military Station, the Octroi Rules may be entered as a separate Chapter in Part IV of the Act, which relates to "Taxes, Tolls and Payments for occupation of lands."

46. In conclusion, it is submitted that there is another Note in this File (marked Serial No. 15) which contains questions on doubtful points put by the Resident (Mr. Lyall) on the subject of Octroi, and the explanation given by the undersigned from time to time. As it was found difficult to give a connected history of the Octroi taxation in Bangalore by continuing that Note, a separate Note has been written.

L. A. 14—9—85.

Resident. A. H. T. M. 14—9—85.

47. The first step is for the President of the Civil and Military Station to clear up doubtful points. I have marked passages A, B, C, D, in paras 26, 36, 40, 41 of this Note for reference to him. If there are others which have escaped my notice, let Mr. Anantaswami Rao include them in the draft.

48. The chances are against an early application in whole or in part of the Madras Municipal Act (I of 1884) to the Civil and Military Station. Therefore in any reference which we have to make to the Government of India, the incorporation of Section 449 of that Act had better be mooted. Have the Municipal Commissioners asked for the introduction of this Section into the Bangalore Regulations, or has the request only been made by the President?

49. Pending an answer from the President, this and the previous (Serial No. ~~15~~) Notes and the Comparative Statement of present and proposed Octroi Rules (Serial No. 16) had better be printed.

C. G. 27—9—85.

50. Please send me, for private use a copy of the Mysore Revenue Register put up with this File.

C. G.

Mr. Anantaswami Rao for draft. A. H. T. M. 28—9—85.

Received. L. A. 28—9—85.

51. As directed at para 47 above, a draft letter addressed to the President Municipal Commission, is submitted for approval. The points referred to at the places marked by the Officiating Resident with the letters A, B, C, and D are all noticed in the draft. In addition to these points, there are several points noticed in the third column of the tabular statement put up below, which require a reference to the President. It is stated therefore in the last paragraph of the draft that a copy of the tabular statement is sent to the President, and that that officer should report upon the several points referred to in the third column of that statement.

52. In reply to the Officiating Resident's query in para 48 above, it is submitted thal the proposal to introduce the provisions of Section 449 of the Madras Municipal Act has been made by the Municipal Commissioners, not by the President alone. Please see copy of the Board's Resolution dated the 29th October 1884, which forms one of the enclosures to the President's letter No. 1654 dated the 4th November 1884.

Serial No. 13.

53. As directed in para 49 above, the Notes in this File and the tabular statement (Serial No. 16) will be sent to the Press to be printed as soon as the file is reiecved back in the Office.

54. With reference to the order in para 50 above, it is submitted that the Volume (II) of the Mysore Revenue Register which was originally put up with this File, belongs to the Dewan's Office and will have to be returned when called for. A new copy of that Volume and also a copy of Volume I of the same periodical have been obtained from the Publisher and are submitted with this File. Both the volumes may, it is submitted, be retained by the Officiating Resident, in which case the Publisher will be asked to submit a bill to the office for payment.

L. A. 9—10—85.

55. Resident. J. H. N. 9—10—85.

56. Issue draft. J. H. N. 10—10—85.

57. The books referred to in the latter part of para 54 above have not been received back from the Officiating Resident. The Publisher has been asked to submit a bill for the price of the books.

L. A. 16—10—85.

Mysore Residency Press, Bangalore.—17-11-85.—12.

13

58. Draft issued — No. 1988 - dated the 16th October 1885 by the President Municipal Commission

Le No 17.

59. From President, Munl Commee No. 1421 dated the 11th Nov/85.

In this letter the President submits the answers of the Municipal Board to the several questions put in letter No 1988 d: 16th Octr 1885 from this office. The President has entered his remarks regarding the Rules, in the Tabular Statement which was prepared in this Office and sent to him for opinion. Major Walthy's remarks have been written in a new Column in the printed tabular Statement.

Le No 18.

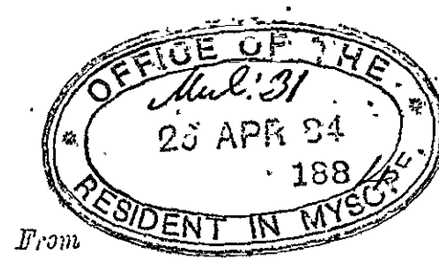
Le No 17

60. The case is not worked upon any further as the Municipal Board has submitted a proposal to abolish the Octroi altogether. No further action on the subject of the case seems necessary pending the decision of the Question regarding the abolition of the Octroi.

Le No 2 in File No 336 of 1886.

Le
21.6.86

14




Form No. [illegible]

*From*

*The President,*
*Municipal Commission,*
*Civil and Military Station,*
*Bangalore.*

*To*

*The Assistant to the Resident in Mysore,*
*Bangalore.*

*Date*
*Despatched.* } 25 April 1884
*Received.*

**Enclosures No.**

General No. 227
No.

Submitting report on
& the octroi Tax

---

This report on the subject of the octroi tax in Bangalore was called for under the orders of the President. The papers are with the President, and I think this letter may be sent up for orders.

Submitted pr 26/4/84
Resident's orders
26/4.

For orders or note

18/5/84.

15

Municipal Commissioners office
Civil and Military Station
Bangalore: 25th April 1884

ho 229.

To
The Assistant to the Resident
in Mysore.

Sir,

I have the honor to acknowledge the receipt of your letter no. 193/19 dated 23rd instant giving cover to a copy of Communication from the Government of India on the subject of Octroi taxation in Bangalore and requesting information on certain points, in reply, I beg to report for the information of the Resident, that; under the provisions of the rules for the collection of Excise duties Octroi bonded Warehouses have been established both in the Town and in the Civil and Military Station of

Bangalore

Bonyalone, wherein, the wholesale Tobacco Merchants are permitted to store Tobacco intended for local consumption only, duty is leviable on such quantities of tobacco as are disposed of by them from time to time to licensed retail dealers of the Station

Independent of these Kotas Merchants, there are several Shopkeepers who import tobacco, bidital leaves, and dry and green cocoanuts, for sale in their respective Shops, these Shopkeepers, in accordance with section 7 of the abovementioned rules, are required, before offering these articles for sale, to take them to the nearest Kotas, to be there measured weighed or counted, as the case may be, when full duty is levied and the articles passed.

I beg to state that neither the Danes nor the Civil and Military Station

of

of Bangalore are Entrepôts of trade for the sale of tobacco, and I consider there can be but little doubt, that the levy of the Excise on tobacco imported for Consumption in the Town and Cantonment of Bangalore is the reason why, no Entrepôt has been formed

Consignments of tobacco in transit to outstations are allowed to pass through the Station free of duty, care being taken by the Patrolling staff stationed at the Arkado or Octroi posts established on the main lines of traffic to see that they pass from the limits of the Station without breaking bulk

No application has been made to the Municipality for refunds on Excisable articles passed from the Kote on payment of duty and afterwards sent to outstations.

In

9

In confirmation I beg to add that in Statement No. III appended to the Annual Report for the official year 1882-83 full details of the quantities and description of articles taxed, and the amount realized under each head are shewn.

I have the honor to be,
Sir,
Your most obedient servant
J. Smith
Provincial Secretary
Province of Manitoba

No 535
78

9

Office of the Resident in Mysore
& Bangalore 2nd May 1884

To
The Secretary to the Govt. of India,
Foreign Department,
Simla.

Sir,

With reference to your letter No 536 I. dated 14th February last, I have the honor to submit the following information on the subject of the Octroi collections in the Civil and Military Station of Bangalore

2. The Octroi or Town duty is levied in Bangalore on three articles, only, tobacco, betel leaves and cocoanuts. The duty is collected for the C & M Station and the Native town together by one Establishment which is under the orders of the Station Municipality: two-thirds of the proceeds are credited to the Station Municipality and one-third to that of the town, and the cost of the

Establishment is borne by the two Municipalities in the same proportion. The income from the duty ~~to~~ for Municipality on account of the C & M Station amounted in the year 1882/83 to Rs: 44059-8-9 and including a small amount of Rs: 51-11 levied collected on bricks and tiles ~~brought within the C & M Station~~, which was erroneously Entered under the head "Octroi," the total income amounted to Rs: 44111-3-9 which is the same as the amount shown as Octroi revenue in the Statement at para 45 of the Municipal Section of the Administration Report of the C & M Station for 1882/83. The income from bricks and tiles has since been ordered to be excluded from the head Octroi and put down under "Miscellaneous."

3. The duty is collected under the Rules sanctioned by the Government of India in Foreign Deptt letter No 7 J.

dated 18th January 1871. Under the provisions of those Rules bonded Warehouses have been established both in the Native Town and in the C & M Station of Bangalore wherein wholesale tobacco Merchants are permitted to store tobacco intended for local consumption, duty being levied on such quantities as are disposed of by them from time to time to licensed Retail dealers in the Station. Besides these wholesale traders there are many shopkeepers who import tobacco, betel leaves and cocoanuts for their own retail sale; these are required before offering the articles for sale, to take them to the Market Warehouse, & be there measured, weighed or counted as the case may be, when the duty is levied and the articles passed. Consignments of tobacco in transit to out-stations are allowed to pass through Bangalore free of duty.

care being taken by the detective staff stationed at the Octroi posts established on the main lines of traffic, to see that they pass out of the Municipal limits without breaking bulk. Under the existing arrangements, Refunds of duty are never applied for although they are allowable by the orders in force.

4. I think that on the whole the existing arrangements work well. The few complaints made are not by traders but by persons who are asked to pay duty on articles which they bring in ostensibly for their own private consumption.

5. The system of levying an Octroi duty must no doubt tend more or less to prevent Bangalore from becoming an Entrepôt

for trade in tobacco and cocoanuts, but the ~~injury to~~ the trade of the place ~~is~~ caused is probably very small.

I have &c.

W. Lyall
Resident

Enc

24

1884

To Foreign Deptt.

Dated 2nd June

Despe 3

No 535
78

Subjects information regarding the collection of the Octroi Duty in the Cantonments of Bangalore.

95

No. 534
55

Office of the Resident in Mysore
& Bangalore 2nd June 1884.

To
The President, Municipal Commrs.,
C & M. Station of Bangalore.

Sir,

I am directed by the Resident to address you on the subject of the Octroi Collections in the Civil and Military Station of Bangalore.

2. An idea seems to have prevailed in some quarters that the Octroi duty and the rules of 1871 under which it is levied are not based upon the Bangalore Municipal Regulations. It appears to Mr. Lyall that this idea is erroneous. The "Rules for the collection of (as amended) Excise Duties in the Town and Cantonment of Bangalore" which were published under the Chief Commissioners' Notification No. 341 dated 2d February 1871 and afterwards in a modified form under the Chief Commrs. Notification No. 390 dated 16th March 1871, were framed

with the sanction of the Govt: of India under Section 13 of Act XVIII of 1864 (An Act for the Establish: ment of a Municipal Committee for Lucknow &c.), which was in force in Bangalore at the time. The Rules were kept alive by the Municipal Regulations of 1871 by the provision made in Sec: 1 thereof to the effect that "all taxes now levied under due authority may continue to be levied under these Regulations until those taxes are revised or annulled." The same provision was repeated in the Regulations of 1883, and the tax and the rules are therefore now legally in force in the Station. There is no doubt that the tax is levied under the authority of the Municipal Regulations, that it is comprised in and is found the "town duties" referred to in Section 34 of the Regulations.

3. Some changes were

V

Cs Pro: No: 3362-73 Mund: 161 of 27th Sept 1879
" No 4032-43 / 201 of 30th Oct 1879.
" No 4914 / 243 of 24th Dec 1879
" No 6153.5 / 304 of 19th Feby 1880.

However made in the year 1879 in regard to the manner of collecting the Octroi duties; the tax on betel-nut was abolished and a duty on cocoanuts introduced, and a portion of the tax levied on tobacco, betel leaves and cocoanuts, the produce of the Mysore Country, was ordered to be made over to the Provincial Revenue. Although these changes have been brought into force with the sanction of the Government of India, the Octroi Rules have not been altered in accordance with them. I am now to request you to move the Municipal Board to draft a revised set of rules for the collection of the Octroi duties, embodying therein all the changes that have

(Betel-nut was exempted and Cocoa-nuts were made liable to duty; and in order to improve the system of Mysore Octroi duties on Mysore-grown tobacco, betel leaves, and cocoa nuts were enhanced so as to cover the loss caused by the simultaneous abolition of the same articles, formerly levied at the place of production. The difference between the old rates and the new was at the same time ordered to be credited to Provincial Revenue.

been made up to date,
and suggesting any
amendments that may
be considered necessary
under existing circumstances.
Mr. Lyall proposes to
introduce the amended
rules into an amended
copy of the Municipal
Regulations inserting
them between the
rules for the assessment
of taxes on Arts, Professions
and Trades and liquor
licenses, and the rules
for rates on houses
and lands. It is also
proposed to insert a
semi colon (;) after
the words "and intoxicating
liquors" in Section 34
and to change the
heading of that Section
into "Levy of taxes, tolls,
town duties and rates."

29

These alterations and the insertion of the Detroit Rules between Sections 62 and 63 as suggested above will complete the Regulations and remove all misapprehension as to the basis on which the Detroit Rules rest.

I have &c

MW

Asst. to the President

30

1884 No 55

To the President
Municipal Council
C V Mr Statham

Date 2° June 1884
Reffd 3°

No 534
55

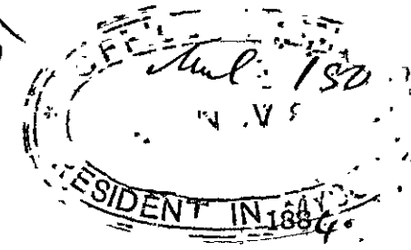
Draft for Municipal

Requesting the Municipal Boards to draft a revised set of rules for the collection of Octroi duties.

present
the Petroi Rules here with
I shall be obliged if this be
sent back duly with all the
References and the Petroi Rules.

Yr
Mercara — 17.11.84

31




Form No.

From

The President,
Municipal Commission,
Civil and Military Station,
Bangalore.

To

The Assistant to the Resident in Mysore,
Bangalore.

Date
Despatched. } 4 November 1884
Received.

Enclosures No. 2 & 1 Rule
of Petroi Rules

General No. 1654
No.

Forwards for Resident's
approval a Copy of
amended Petroi
Rules for incorpora-
tion in the Bangalore
Municipal Regulations
of 1883.

To H.C.Q.

I received this a day or two
back here at Mercara. I have
not got the file on this subject

CANTON PRESS,—Bangalore.

37

Municipal Commissioners Office

No: 1654 & 2 Cen: Civil & Military Station

File of Petroo Rules. Bangalore 4th November/84

To

The Assistant to the Resident in Mysore.

Bangalore.

Sir

I have the honor to acknowledge the receipt of your letter No: 534/55 dated 2nd June 1884 Communicating the orders of the Resident on the desirability of Embodying the Petroo rules in the Bangalore Municipal Regulations of 1883 with such alterations as it may be deemed necessary and in reply I beg to submit an extract from the Proceedings of the Municipal Commissioners dated 29th Ultimo para 10 together with a Copy of the Petroo Rules amended as desired by the Resident and Embodying the alterations

that

that have taken place since their introduction for incorporation in the Bangalore Municipal Regulations of 1883, and do request that you will be so good as to submit the proposed rules and the recommendations of the Municipal Commissioners on the subject for the orders of the President.

A Copy of Section 449 of Madras Act I of 1884 which the Municipal Commissioners wish to be incorporated in the Bangalore Municipal Regulations of 1883 is herewith submitted for reference.

I have the honor to be

Sir

Your most obedt Servant

J.W.D. Maitland

President Municipal Commrs.

&c &c &c Bangalore

34

1 5 &

Memo of amendments
of the Excise Rules

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As suggested by the
Resident in Mysore
the following words "Levy
of Taxes, Tolls, Town Duties
and Rates" are to head
section 34 of the Regulations
which are to be amended a
follows :—

To insert in that Section
after the words "and
intoxicating liquors" a
semi colon; and after the
words "Town duties" another
semi Colon

To insert between
Sections 62 and 63 of the
Regulations the following
amended

amended Rules to form an 35
amended Regulation

To introduce into Section
53 the words "Town duty"
and before the word "Toll"
in the 2nd line.

62 A. If it shall be
determined by the Municipal
Commissioners with the
approval of the British
Resident in Mysore and the
sanction of the Government
of India to levy for the
purpose of these Regulations,
Town duties on articles
brought within Municipal
limits for sale or consumption
such duty shall be levied
as provided in Sections 62b
of these Regulations.

62 B. Town duties not
exceeding rates specified
in

in Schedule C III annexed to these Regulations, shall be levied on all or any of the articles mentioned in such Schedule, as the Municipal Commissioners may from time to time determine with the approval of the Resident in Nepaul and the Sanction of the Government of India aforesaid; Provided that no such duty shall be levied on articles imported by the British Government for the use of troops. It shall be lawful for the Municipal Commissioners to revise from time to time the scale of rates on articles enumerated in the said Schedule

Schedule and to Substitute
include or
or exclude other Dates and
Commissioners with the
approval of the Governor
in Mysore and after
sanction of the Government
of India and previous Noti-
fication of such Revision
to the public
62 C. The Government of the
Municipal Commissioners may
construct warehouses,
enclosures and Godowns
at such places as may be
appointed by the Municipal
Commissioners and may
place the Collection of such
Taxes duties under the
management of such persons
as may appear to him

proper

proper and shall frame
Bye. laws for the Guidance of
such Town Duty officers
subject to the Approval of
the Municipal Commissioners;
and all persons Employed
in the Management of
of Collections of such Town
duties shall be liable to the
same responsibilities as
would attach to them if
Employed in the Collection
of any assessment or tax
under these Regulations.
6.2.D. Every person who
shall within Municipal
limits sell, either by wholesale
or retail, any of the Com-
modities Enumerated
in the said Schedule shall,
first Cause his name to be
registered in the office of the
Municipal Commissioners
and shall obtain a license
bearing the Common Seal.

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of the Commissioners under the
signature of the President,
and a fee of Rs 1/. shall be
leviable for the issue of
every wholesale licence
and a fee of Rs. 1/. and annas 8/.
(first and second class)
for every retail licence
and a Register of such
licences shall be kept in
the office of the Commissioners.
Every licence shall be
for a period not Exceeding
one year and may be re-
newed at the close of Each
official year on payment
of the same fee for its
renewal.

A breach of the Conditions
of a licence, if proved before
a Magistrate, shall render
the holder liable to a fine
not Exceeding Rs. 50/- and
also

also to suspension or forfeiture of his license. Every such license shall contain the conditions and shall be in the form of Schedule C II annexed to these Regulations.

62. E. Any person selling or attempting to sell any article liable to Excise duty without a license, shall be liable on Conviction before a Magistrate to a fine not exceeding Rs 100/- and to Confiscation of such Commodity as he may not have been licensed to sell. Any license holder or vendor Employed by such who may sell, or be found in possession of any dutiable goods which have not paid duty shall be liable on Conviction to a

a fine not Exceeding £5 00/.
or to imprisonment with
or without hard labour
for a term which may
Extend to six months
in addition to forfeiture
of his license and the
Goods will be Considered
Contraband and treated
accordingly.

62. Ft. Dutiable goods
imported into Municipal
limits shall be brought
by a public road or
thoroughfare and the Parties
in charge shall report themselves to the first Cokad
within Municipal limits,
Area from which shall
accompany Each Con-
signment to the Bonded
warehouse with a memo
from the Cokad discriptive

7

of Contents for inspection and levy of the full rates of duty thereon if for local Consumption or for disposal according to Section 62 G. of these Regulations if for Exportation.

62 G. Town duty shall not be leviable on any of the said articles Exported from or in Course of transit through Municipal limits provided such articles shall be stored at the Warehouse or in the Enclosures wherein goods can be stored in Carts boxes or bundles without breaking of bulk set apart by the Immedy Com-

Commissioners for the purpose and that a list be taken out by the owners (on the payment of a fee of pies (4) four) specifying the declared quantity of the same and their destination A reasonable charge for storage may be levied at the warehouse for such goods as are delayed in Export or transit; not to exceed one anna per diem per Candy or cart load and pies six per Each bundle box or package. All perishable Commodities remaining uncleared or unclaimed after

48 hours shall be sold by public auction to the highest bidder at the Bonded warehouse.

All other goods remaining unclaimed or unclaimed for a longer period than six months shall be sold in like manner. After payment of the duties & storage fees incurred thereon the balance of Cash, if any, if not claimed within one year shall be credited to the Municipality.

Any person depositing goods in the Bonded warehouse shall have no claim for Compensation for any

any damage that may occur while the goods are packed into or out or while they remain therein of the warehouse unless such damage shall have been proved to have been occasioned by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods.

62 If any person who shall be found in the possession of, or implant or attempt to implant or connect with himself or any article on which any duty is leviable without

Cap

Complying with the
requirements of Section
62 J of these Regulations
and thereby Evading or
attempting to Evade
the dues to which they
are liable shall on
Conviction before a
Magistrate be liable
to a fine double the
value of such article
together with the duty
leviable thereon and
in any case not Exceeding
the sum of Rs 500/- or to
imprisonment with
or without hard labour
or both for a term which
may Extend to 3 months,
and the goods shall also
be liable to Confiscation

of

62 I. A list of warehouses and Enclosures and Godowns situated in different localities shall be published under the signature of the President and the Common seal of the Commissioners the Railway Stations shall be deemed to be godowns for the purpose of giving effect to these Regulations Avoidance of public roads & thoroughfares with such goods as may be subject to Octroi duty may be taken as reasonable grounds of suspicion to Evade duty leviable.

62 J. All subordinates

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of the Town duly Esta-
blishment under orders
of the President of the
Municipality shall
cease to act as Excise
officers and when
not employed on detection
shall wear a belt and
badge or some insignia
of office to denote their
officer official desig-
nation.

For the purpose of giving
prompt effect to these
Regulations the Town
duly Inspector or his
subordinates shall
Exercise the powers and
functions of Excise
officers and they shall
be Competent to arrest
or

for cause the arrest of
any person reasonably
suspected of conveying
or having in possession
of any article liable
to confiscation and
to seize the vessels,
packages, carriages
and the animals or
conveyances carrying
them and to bring the
same to the nearest
Police Station.

Whenever any Town
duly officer shall seize
or search any person
or articles, he shall
within 24 hours there-
after make a full
report to his immediate
Superior

Superior and the person
and property shall be
produced by the Town
duly Inspector, or, in
his absence, by his sub-
-ordinates within
24 hours to the Magistrate
Exercising jurisdiction
within limits of the
Municipality.

62 K. Any Town duly
Officer claiming the right
of a person may Enter
and inspect at any
time, by day or night,
the Shop, building or
Enclosure in which any
licence holder shall
Carry on trade in the
Articles shown in Schedule

C III

Sec III. and satisfy him-
self that all the dutiable
articles in the shop
building or Enclosure
have duly passed through
the warehouse and that
the duty has been paid
for them.

Whenever any Excise
Duty officer shall have
rank of a Peon shall
have reason to believe
that any dutiable
goods on which
duty has not been
paid are kept or
Concealed in any un-
licensed shop, building
or Enclosure, such
officer may obtain
a

a warrant and Enter
such place and may open
any door or force any
obstacle and may seize
and carry away any
such articles
62 Ly Any Magistrate having
jurisdiction within
Municipal limits may
take any information
that may be laid, issue
his summons or warrant
for the arrest of a
defaulter and for search
of any shop, building
or Enclosure and Seizure
of any property which
may be liable to Confiscation
and hold the same in
order it to be held till
be

2 a dyndicates the Cause
62 M. The provisions
of Sections 64 to 70 both
inclusive of the Indian
Penal Code, and of the
Code of Criminal Pro-
cedure (Act X of 1882
Section 386) shall apply
to all fines imposed under
these Regulations, and
forfeitures shall be
dealt with as if they
were fines.

H. V. O'Mahoney
Officiating Commissioner
in Station Bangalore

HK

## Schedule C III.

(Referred to in Section 62 b).

| | R. a. p. |
|---|---|
| Town duty on Tobacco from U. K. Territories per maund of 24 ~~lbs~~ ——— (Inclusive of 12 annas Impose Govt. share) | 3 — 4 — a |
| Town duty on Tobacco from U. M. Territories per maund of 24 ~~lbs~~ ——— | 3 — 8 — a |
| Town duty on Betel-leaf from U. K. Territories per 100 leaves ——— (Inclusive of 1 pie Impose Govt. share) | a — a — 2 |
| Town duty on Betel-leaves from U. M. Territories per 100 leaves ——— | — a — a — 2 |
| Town duty on dry Cocoanuts from U. K. Territories per maund of 24 ~~lbs~~ ——— Inclusive of 4 annas Impose Govt. share | a — 8 — a |
| Town duty on dry Cocoanuts from U. M. Territories per maund of 24 ~~lbs~~ ——— | — 8 — a |
| Town duty on green Cocoanuts from U. K. Territories per 100 ——— Inclusive of 4 annas Impose Govt. share | — 8 — a |
| Town duty on green Cocoanuts from U. M. Territories per 100 ——— | a — 8 — a |

MILITARY DEPARTMENT.

*To the Controller of Military Accounts, No.* 760, *Fort William, the* 14*th February* 1871.

I am directed in reply to your letters, No. 1304 *G*, dated 14th November 1870, and No. 1501 *G*, of 17th December 1870, to acquaint you that, at the stations named by you and at any others at which an extra allowance has been given for a chowkeedar, such sums, provided the chowkeedar has been maintained, may be continued to the end of this month, February 1871, but that thenceforward the allowances are to be limited to those laid down in the Financial Department Resolution No. 363 of 17th January 1870, *viz.*, Rs. 23 and Rs. 10, according to circumstances.

2. The allowance to which the Roman Catholic Chaplain of Delhi is entitled, is that of a Resident Priest, *viz.*, Rs. 23 per mensem, and this should be passed to him; any retrenchment which may have been made from him being remitted.

*No.* 776.

Copy of the above forwarded to the Foreign Department for information, in continuation of docket No. 748 of this date.

"By Order,"
A. B. JOHNSON, *Lieut.-Colonel,*
*Asstt. Secy. to the Govt. of India.*

*Foreign Department, General, No.* 556; *Fort William, the* 17*th March* 1871.

COPY forwarded to the Chief Commissioner of Mysore for information, in continuation of the docket from this office, dated 25th February 1871, No. 403 *G*.

"By Order, &c.,"
CHARLES GIRDLESTONE,
*Offg. Junior Under-Secy. to the Govt. of India.*

*From Deputy Secretary to the Government of India, Military Department, To Foreign Department Office, Memo No.* 933, *Fort William,* the 16*th February* 1871.

In continuation of the memorandum from this Department, No. 71, dated 5th July 1870, the undersigned is directed to forward, for information and guidance, two copies of Army Standing Order No. 6 of the 1st February 1871, notifying a correction in General Order No. 135 of 1870, laying down rules and forms for the preparation of furlough papers.

B. E. BACON, *Colonel,*
*Dy. Secy. to the Govt. of India.*

Furlough—Officers.

No. 6, dated 1st February 1871.

UNDER instructions from Government, the words, "*not required from Medical Officers,*" at foot of Form D* of G. O. No. 135 of 1870, are hereby expunged.

Service Statement.

Order books to be corrected accordingly.

*Foreign Department, General, No.* 559 G, *Fort William, the* 17*th March* 1871.

COPY forwarded to the Chief Commissioner of Coorg for information, with the request that the necessary correction may be made in the enclosure to the Circular from this office, dated 13th July 1870, No. 1222 G.

By Order, &c.,
CHARLES GIRDLESTONE,
*Offg. Junior Under-Secy. to the Govt. of India.*

## Notifications by the Chief Commissioner of Mysore.

### GENERAL.

NOTIFICATIONS.

No. 309. *The 27th December* 1870.

The following notice is published for general information:—

Madras, the 21st December 1870.

The public are hereby informed that, under orders of the Government of India, the practice of impressing the counter-signature of Officers of the several Sub-Circles, on Currency Notes issued by them, in addition to the signature of the Commissioner, will be discontinued from 1st January 1871.

Notes of the Calicut, Trichinopoly and Vizagapatam Circles, issued from and after the above date will, therefore, bear only the signature of the Commissioner of Paper Currency, Madras.

HENRY W. GRAHAM,
*Comr. of Paper Currency.*

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No. 386. *The 15th March* 1871.

From the 1st of April 1871 the talook of Yelahanka in the Bangalore District, Nandidrúg Division, will be abolished, and the three hóblís comprising the said talook will be transferred to the Bangalore and Dévanahalli Talooks, *viz.*, Yelahanka and Kristnarájapura hóblís to the former, and Jála hóbli to the Dévanahalli Talook.

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No. 390. *The 16th March* 1871.

The following amended rules in substitution of those published under Notification No. 341, dated 2nd ultimo, framed under Section 13 of Act XVIII of 1864, for the collection of excise duties in the Cantonment and Town of Bangalore, having been approved by His Excellency the Viceroy and Governor General in Council, as communicated in Foreign Department letter No. 7 J., dated 18th January 1871, are published for general information, and will have effect from this date.—

*Rules for the collection of Excise Duties in the Cantonment and Town of Bangalore.*

The administration and collection of the excise duties hitherto levied by the Mysore Government on the undermentioned articles consumed within the limits of the Cantonment and Town of Bangalore, shall hereafter be vested in the Municipal Boards, subject to the following rules which are framed and promulgated under authority of letter No. 307, dated 7th November 1868, from Secretary to the Government of India to the Chief Commissioner, Mysore.

Tobacco (of Indian manufacture).
Betel-nut (Supári)
Betel-leaf.

2. The amount of excise duty leviable on the following articles when imported for consumption into the Town and Cantonment, shall not exceed the rates hereunder specified.

| | Rs. | A. | P. |
|---|---|---|---|
| Tobacco per maund of 24 pounds .. .. | 3 | 8 | 0 |
| Betel-nut per maund of 28 do .. .. .. | 0 | 4 | 0 |
| Betel-leaf from the Mysore Country per 100 .. .. | 0 | 0 | 1 |
| Do from H. M.'s Territories per 100 .. .. | 0 | 0 | 2 |

Excise duty shall not be leviable on any of the said articles exported from, or in course of transit through, the Town and Cantonment of Bangalore, provided such articles shall be stored at the warehouses or in the enclosures, wherein goods can be stored in cart without breaking of bulk, set apart by the Boards for the purpose, and that a pass (rahadári) be taken out by the owners specifying the declared quantity of the same and their destination.

A reasonable charge for storage may be levied at the warehouse for such goods as are delayed in export or transit, not to exceed one anna per diem per cart or cartload.

4. It shall be competent to the Municipal Boards with the sanction of the ~~Chief Commissioner~~ Resident in Mysore to farm or let out on contract to one or more persons, the collections of duty on the said articles for a term not exceeding three years, at a fixed rate per annum; always provided, that the contractor shall not exercise any monopoly of the said articles and shall not levy higher rates of duty than those prescribed by the Municipal Boards, or in any way interfere with the sales of any such excisable articles on which the dues have already been levied.

A license drawn up in conformity with the provisions of these rules shall be granted by the Municipal Boards to the contractor; such license may further contain such other provisions or restrictions not repugnant to the spirit of these rules as the Boards may deem necessary.

The contractor shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security as the Boards may require.

5. As it is intended from the date these rules come into operation that the Government Sáyer establishment within the Cantonment and Town of Bangalore shall be abolished, claims of its members on account of past service being adjusted without delay, any official of the said Sáyer establishment who may thereafter be employed as an Excise Officer by the Boards or the contractor, shall not have any claim on the Government in respect of such services.

I. It shall be competent to the Boards on the representation of the contractor to permit him to appoint any establishment at his expense for the prevention of smuggling, the persons composing such establishment to be nominated by and to be subordinate to him; always provided that the President of the Cantonment and Pété Municipal Boards within their respective jurisdictions shall have power to require the contractor to dismiss subordinates employed by him if satisfied there is due cause for such action.

II. It shall also be competent to the Boards to maintain such establishment as they may deem necessary to exercise a general supervision over the contractor's establishment in the prevention of oppression or extortion, and to aid his authority by exercising the functions of ordinary Police in excise matters for the purposes of these rules.

6. All Jemadars, Darógas, Daffadars, Peons or others having any executive authority in the excise establishment shall be styled Excise Officers, and shall (unless employed on detective duty wear a belt exhibiting their rank and department.

The Municipal Boards are authorized to open, establish, or build at their own expense ware houses at such places as they may consider most convenient.

These warehouses may likewise be closed or removed at the discretion of the Boards, due notice thereof being given to the public.

The Municipal Boards shall also frame rules consistent with these rules and with the law for the time being in force, for the management and supervision of the warehouses, and these * rules may be amended or altered by the Boards.

7. It shall be the duty of every person bringing or importing any of the excisable articles shewn in para 2 within the said limits, to convey them at once to one of the warehouses or enclosures set apart for the purpose, to be there weighed, measured, valued, or counted, the duty being levied thereon as soon as the articles quit the warehouse for local consumption, provided that persons not wishing to store their goods shall remove the same immediately on paying the required duty. It shall be lawful for the Excise Officers to examine any box or package suspected to contain excisable articles whether such box or package be brought by rail or cart, or otherwise.

8. Excisable articles should be accompanied by a memo, descriptive of contents, and should be taken at once to the warehouse, &c., for inspection, and when removed therefrom for consumption in Bangalore, the full rates will be leviable.

9. Excisable goods remaining unclaimed in the warehouse for one year shall be sold for the pay-

* Note.—The Rules should be posted up in a conspicuous place in all warehouses, &c.

ment of the dues and storeage charges incurred thereon, and the balance of cash, if not claimed within 3 years, will be forfeited for the benefit of the Board.

10. Every person who shall import or attempt to import, or convey into the Cantonment or Pété of Bangalore, any excisable articles not covered by a pass or without paying the duty leviable on such articles, shall be liable, on conviction before a Magistrate, to a fine not exceeding double the value of such articles and in any case not exceeding 500 Rupees, and the goods shall be further liable to confiscation.

11. It shall not be lawful for any person to sell either by wholesale or retail any of the excisable articles taxed by the Municipal Boards without a license.

The Municipal Boards shall have authority to regulate the form and conditions of all such licenses which shall be current only during the official year and within such limits as may be fixed by the Boards.

Persons taking out licenses for the retail sale of excisable articles, shall pay for every such license such fee or tax not exceeding the rate of Rupees 100 per annum as may be fixed by the Boards, and such fee or tax shall be payable at such periods as the Boards may direct.

12. Any person selling, or attempting to sell, any excisable articles, without a license, shall be liable, on conviction, to a fine not exceeding 100 Rs., to be levied by the sale of any movable property of the offender or of his security, found within the jurisdiction of the Boards, or if no such property be found within such jurisdiction, to imprisonment for a period not exceeding one month, with or without hard labor; provided that nothing in this section shall apply to the sale of excisable articles on which duties have been already paid by the importers of the same, to licensed vendors or to persons who purchase for export, and not for retail sale or private use.

Excisable articles not exceeding Rs. 200 in value purchased by any person for his private use or sold by auction, consequent on the owner dying or quitting the place, shall also be exempted from this rule.

Unless otherwise specially authorized by the Boards, licenses for retail sale for which a fee of an annual sum not exceeding Rupees one shall be levied by the Board, shall be granted for the term of one year, and if continued to the holders thereof shall be formally renewed from year to year; the grant and renewal of such licenses shall be made in communication with the contractor for farming the duties for the time being; but it shall be incumbent on every person holding a license, who may intend not to renew it, to give notice of his intention to the Boards fifteen days previously to the expiration of the year; and if such notice be not given, it shall be at the option of the Board, to treat each license as terminated, or as renewed for a further period of one year; and if the license be not recalled by the Boards, the license held and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

The same fee will be payable on the renewal as on the first issue of a license.

The Boards may on due cause therefore being shewn, recall or cancel any license granted under these rules, if the tax or duty therein specified be not duly paid, or in case of violation of any other condition thereof; if the Boards desire to recall a license for any cause other than those above specified, they shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or, if notice be not given, shall make such further compensation for default of notice, as the Chief Commissioner or Boards shall direct.

Any licensed retail vendor may surrender his license on giving fifteen days' previous notice to the Boards and paying a sum equal to the tax for fifteen days over and above the sum payable under the license.

The Boards may recover any arrear of tax or excise duty due on account of any license granted under these rules, by distress and sale of such goods and chattels of the person from whom the same is due, or of his surety, as may be found within the Boards' jurisdiction.

Every person licensed to sell excisable articles who shall not produce his license on the demand of any Excise Officer, or who shall commit any act in breach of any of the conditions of his license not otherwise provided for in these rules, shall forfeit for every such offence a sum not exceeding fifty Rupees.

Any retail vendor who may sell, or be found in possession of excisable articles which have not paid duty, shall be liable, on conviction, to a fine not exceeding 500 Rupees, or to imprisonment with or without hard labor for a term which may extend to 6 months, in addition to forfeiture of his license.

13. A register shewing the names and residence of all persons to whom licenses to sell by retail have been granted by the Boards shall be stuck up at the offices of the Boards for general information, a copy of such register shall be furnished to the contractor farming the duties for the time being, to whom also intimation shall be given for any modification or alterations in the register.

14. Any Excise Officer above the rank of peon may, under warrant of a Magistrate, enter and inspect at any time by day or night the shop, building or enclosure in which any licensed dealer shall carry on trade in the articles shewn in para 2, and satisfy himself that all the excisable articles in the shop, building or enclosure have duly passed through the warehouse, and that the duty has been paid for them.

15. Any Excise Officer may stop and detain any person suspected to be conveying, or to be in possession of, any excisable articles liable to confiscation under these regulations, and may seize the articles with the vessels, packages or coverings in which they are contained, and the animals and conveyances used in carrying them, and may also convey them to the nearest Police Station.

16. Whenever any Excise Officer above the rank of peon shall have reason to believe that any excisable articles on which duty has not been paid are kept or concealed in any shop, building or enclosure, such Officer may obtain a warrant and enter such place and may open any door, or force any obstacle, and may seize and carry away any such articles.

17. Whenever an Excise Officer shall seize or search any person or articles, he shall, within twenty-four hours thereafter, make a full report to his immediate superior of all the particulars thereof, and the person or articles seized shall be forwarded with all convenient despatch, in no case exceeding twenty-four hours, to the Magistrate for adjudication; failing which he shall be liable to prosecution under the Indian Penal Code (Section 176.)

18. All Magistrates having jurisdiction within the limits of Cantonment (or Pété Municipality) may issue their warrant for the arrest of any person or the search of any shop, building or enclosure when, from information received, they may have reason to believe that such person is in possession of, or that such shop, building or enclosure contain, excisable articles liable to confiscation; provided that any person so arrested, or articles so seized shall, after such enquiry as shall be necessary, be sent by the Officer ordering the arrest or search to the nearest Magistrate for due disposal of the case within twenty-four hours.

19. Every person who shall obstruct or resist any Excise Officer in the execution of his duty or of any rules prescribed by the Municipal Boards, shall be liable to prosecution under Chapter X of the Indian Penal Code.

20. It is notified for information that any person maliciously giving false information to an Excise or Police Officer, against any person, in order to induce such Officer to arrest such person, or search such person's shop, house or enclosure, to the injury or annoyance of such person, or any other person in whom he is interested, shall be liable to prosecution under Chapter X of the Indian Penal Code.

21. Any Excise or Police Officer who shall, without reasonable grounds of suspicion, search or cause to be searched any shop, building or enclosure, or shall vexatiously and unnecessarily arrest any person, or seize the goods or chattels of any person on the pretence of seizing or searching for any excisable articles liable to confiscation under this Act, or commit any other excess of duty, shall be liable to prosecution under Chapter IX of the Indian Penal Code and to dismissal or other departmental punishment.

22. It is notified for information that the penalties prescribed by Chapter IX of the Indian Penal Code, for public servants who may be guilty of the offences therein described, shall also apply to Excise officials of all denomination.

In all cases in which complaint or information is preferred to a Magistrate of offences committed ainst the Excise Rules, not being cases in which persons are sent in custody by a Police or Excise cer, the Magistrate may issue a summons or warrant for the attendance of a person accused.

Provided that no complaint or information of an offence against the Excise Rules shall be admitnless it be preferred within a period of six months after the commission of the offence to which nplaint or information refers.

23. All forfeitures and penalties for offences against these Regulations shall be adjudged by the Magistrates, and Sub-Magistrates having local jurisdiction; always provided that such Magistrates shall in dealing with such offences be restrained within their ordinary jurisdiction.

24. All goods and chattels adjudged to confiscation and fines imposed under these Regulations, shall, at the discretion of the Magistrate by whom such goods, &c., be confiscated and such fine imposed, be awardable either in whole or in part to the contractor by whom the excise duties may be farmed for the time being, always provided that it shall be competent to the Magistrate to award an amount not exceeding half of such fine, or of the value of such confiscated property, to the person who first gave information leading to the discovery of the offender.

No. 396. *The 18th March* 1871.

Major J. A. Campbell resumed charge of the office of the Judicial Commissioner of Mysore and Coorg, from Mr. J. D. Gordon, C. S. I., on the forenoon of the 8th instant.

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No. 397. *The 20th March* 1871.

Khája Mohadín, Amildar of the Chikkamagalúru Talook, Kadoor District, is granted 20 days' privilege leave of absence, from such date as he may avail himself of it.

Lazarus Domingo, Péshkar of the Chikkamagalúru Talook, is appointed to act as Amildar and 2nd Class Sub-Magistrate of that talook, during Khája Mohadín's absence on privilege leave, or until further orders.

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No. 398. *The 20th March* 1871.

Shámaiengar, Amildar of the Honnáli Talook, is granted two and half month's privilege leave of absence, from such date as he may avail himself of it.

Kuppusámi, acting Péshkar of the Honnáli Talook, is appointed to act as Amildar and 2nd Class Sub-Magistrate of that talook, during the absence on privilege leave of Shámaiengar, or until further orders.

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No. 399. *The 21st March* 1871.

Rámaiya, Sheristadar of the Bétmangala Talook, is vested with the powers of a Sub-Magistrate of the 2nd Class.

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No. 400. *The 23rd March* 1871.

Narasinga Rao, Amildar of the Chennagiri Talook, Shimoga District, is granted one month's privilege leave of absence, from such date as he may avail himself of it.

Kádappa, Náib Sheristádar of the Ságara Assistant Superintendent's office, Shimoga District, is appointed to act as Amildar and 2nd Class Sub-Magistrate of the Chennagiri Talook, during the absence on privilege leave of Narasinga Rao, or until further orders.

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No. 401. *The 23rd March* 1871.

The following promotions and appointments in the *Bangalore Rifle Volunteers* are ordered:—

Lieutenant W. Rose, to be Captain, *vice* Major Benson, promoted to 2nd in Command.
Ensign J. P. Garrett, to be Lieutenant, *vice* Rose.
Mr. R. T. Albert, to be Ensign, *vice* Garrett.
Mr. W. Jennings, to be Ensign, to complete the establishment.

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Schedule C IV
(Referred to in Section 62d)

No. FORM No. 1

CLASS.

# RETAIL EXCISE LICENSE.

ರಿಟೆಲ್ ಹಾಳ್ದ ಲೈಸೆನ್ಸ್.
Regulations — Town

Granted under provisions of the ~~Rules~~ for the collection of the ~~Octori~~ duties in the Civil and Military Station of Bangalore, and approved by His Excellency the Viceroy and Governor-General in Council.

Licence holder's
Name
Vendors name
Residence

You are hereby authorized to store and vend, subject to the provisions of this License, the following articles on the premises situated in No.

within the Municipal Limits of the Civil and Military Station of Bangalore
Tobacco, Cheroots and Betel-leaf,

1. That the said premises may be inspected by any Excise Officer at any time in the manner prescribed by the Rules.

2. That all Tobacco, Cheroots and Betle-leaf in the said premises and purchased or sold by you shall have paid duty, and shall have been Purchased at the Koty or from a duly Licensed Vendor.

3. That an account in a form to be seen at the Koty shall be kept by you of all stock purchased or sold and that such stock account shall be open to the inspection of any ~~Excise~~ Officer, above the grade of Peon and shall be submitted to the Koty on the 15th of every month for verification.

4. That no Tobacco, Cheroots and Betel-leaf will be permitted to be stored in any other than licensed premises and any Tobacco, Cheroots and Betel-leaf found in unlicensed premises will be considered as contraband and treated accordingly.

5. That this License shall continue only in force till the 31st March 188 . and that it shall be exibited to any Excise Officer when he shall lawfully call for the same.

Laundry 6/1

6. That this license be not transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

7. That any breach of the above conditions shall subject the holder to a with-drawal of the License and shall render him liable to the penalties laid down ~~in Rule XII. of the Rules for the collection of Octroi duties as above referred to.~~ in Section 62 of these Regulations

*Office of the Municipal Commission,*
*Civil and Military Station,*
*Bangalore,* 188

*President, Municipal Commission,*
*Civil and Military Station.*
*Bangalore.*

*N. B.*—Under the provisions of Section 56 of the Municipal Bye-Laws the License holder is required within 15 days from the date of issue of this License to have a sign board put up in a conspicuous part of his premises with the following inscriptions legibly painted thereon in English and Canarese.

No. of License—Name—Licensed to sell Cheroots, Tobacco and Snuff.

CAXTON PRESS.

No.

FORM No. 23.

# WHOLESALE EXCISE LICENSE

## ಒಟ್ಟು ಬಿಕರಿಯ ಹಾಳ್ದದ ಲೈಸ್ಸನ್ಸು.

Granted under provisions of the Rules for the collection of the Octroi duties in the Civil and Military Station of Bangalore, as provided by His Excellency the Viceroy and Governor-General in Council.

Name

Residence

You are hereby authorized to vend by wholesale, subject to the provisions of this License, Tobacco, Cheroots, Snuff and Betel-leaf from the Bonded Warehouse or Koty of the Civil and Military Station of Bangalore, situated in Dispensary Road, No. 16.

1. That this License shall continue in force till the 31st March 188 , only and that it shall be exhibited to any Excise Officer when he shall lawfully call for the same.

2. That due notice of the despatch of all Invoices of Tobacco, Cheroots, Snuff and Betel-leaf to your address and probable date of arrival within Municipal Limits be given to the Manager, Octroi Department; that these goods be brought within Municipal Limits between the hours of 6 A.M., and 6 P.M., and by one of the Public Roads or Lines of thoroughfare, and that the parties in charge report themselves to the first Cooked reached within Municipal Limits, a Peon from which will accompany the consignment to the Bonded Warehouse.

3. That all excisable articles attempted to be introduced within Municipal Limits after 6 P.M., and before 6 A.M., or by any other than a Public Road, will be considered as contraband and treated accordingly.

4. That this license be not transferable by Sale, Gift, Mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

5. That any breach of the above conditions shall subject the holder to a withdrawl of the License and shall render him liable to the penalties laid down in ~~Rule XII of the Rules for the collection of Octroi duties as above referred to~~ Section of the

6. That an account in a form to be seen at the Koty shall be kept by you of all stock purchased and sold, and that such stock account shall be open to the inspection of any excise Officer above the grade of Peon, and shall be submitted to the Koty on the 15th of every month for verification.

*Office of the Municipal Commission,*
*Civil and Military Station,*
BANGALORE.
188 .

*President of the Municipal Commission,*
*Civil and Military Station of Bangalore.*

CAXTON PRESS,—BANGALORE.

Extract from Madras Act No. I of 1884.

449. Every fine imposed under this Act or any bye-law made in pursuance thereof may be recovered by a summary Proceeding before a Magistrate, upon Complaint made by or on behalf of the Commissioners.

Recovery of fines and penalties.

In default of payment of such fine together with such Costs as may be awarded the same may be levied under the warrant of a Magistrate, with all such powers of distress or sale as are vested in him by any law in force.

Penalty leviable by distress

In case of non-payment of such fine and Costs the Magistrate, if it shall appear to him that no sufficient distress can be had within the city wherewith to levy such fine and Costs, may reform

Magistrate may imprison for default.

From

issuing such warrant of distress;
and in such case, or if such warrant shall
have been issued and upon the return
thereof, such insufficiency as aforesaid
shall be made to appear to the Magistrate,
he may sentence the offender to undergo
either simple or rigorous imprisonment
for any term not exceeding two months.

True Extract

[signature]

President & Commrs.

Cantt. Bangalore.

4. 11. 84.

Board's Resolution
dated the 29th Oct. 1884

65

Extract from the Proceedings of an adjourned ordinary meeting of the Municipal Commissioners Civil and Military Station of Bangalore held at their office premises, Mayo Hall on Wednesday the 29th October 1884 at 7.30. a.m.

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10. Read - Referred Proceedings of last month relating to the amendment of the Octroi rules. Resolution. The Amended Octroi rules framed by the Sub-Committee are accepted and passed, and will be sent to the President for sanction and incorporation into the Municipal Regulations between Ss. 62 and 63.

II. That a uniform rate of tax be levied and no distinction made between the produce of H. M's Territories and that of H. H. the Maha Rajah of Mysore.

III Also that Section 449 of Madras Act I of 1884 be incorporated in the Bangalore Municipal Regulations of 1883 in case the Madras Act I of 1884 is not Extended to the Cand M. Station Municipality as regulated

noted in the Presidents letter No: 247
dated 28th April 1884.

Yours Obedt.

H.V. Magrath

President in Commn
Comptr Bangalore.

4.11.84.

In Corporation part of Chapter Municipal Act these Rules may be cancelled in connection with the Cattle Act. Letter No 1654.

If the Rules are published & Compare with Kolar Rules in Force a difference noted

2nd The Chapter Municipal Act by & expense to these of these Rules against of in connection under any ordinance Chaplin.

To Rec: 2/1/85

OFFICE OF THE RESIDENT IN M. & C. R. 1 NOV 1884

Form No. 9.

From

The President,
Municipal Commission,
Civil and Military Station,
Bangalore.

To

The Assistant to the Resident in Mysore,
Bangalore.

Dated 29 Oct 1884

Despatched. 15 Nov. 1884

Received.

435/22

Enclosures No.

General No. 1721
No.

To Invites attention to this No 1654 dated 4th Nov. 84, forwarding for approval amended Sections of the Octroi Rules to be embodied in the Bangalore Municipal Regulations of 1883.—

Subs with note of Explanation of delay 28/1/85 Hon.

Rules of these Cattle appear to have been sent by the Resident —

As to law under consid Imposed & amending Municipal Regs of 1883, by

88

Municipal Commissioner
Civil and Military Station
Bangalore 15 Nov. 1884

No 1721.

To

The Assistant to the Resident
in Mysore

Sir,

I have the honor to invite your attention to this office letter No: 1654 of 4 Instant, forwarding for Residents' approval amended Sections of the Octroi rules to be embodied in the Bangalore Municipal Regulations of 1883, and a copy of the Board's resolution recommending that a uniform rate of tax be levied and no distinction be made between

the province of Her Majesty's territories and that of His Highness the Maha Rajah of Mysore.

By the present arrangements a portion of the tax levied on excisable articles imported from His Highness territories is refunded to the Mysore Government, the Municipal Commissioners in framing the Budget for the ensuing official year are anxious to provide on the credit side of the Budget the increased revenue anticipated under head Octroi by the adoption of a uniform rate of Octroi duties to admit of a larger sum than hitherto being allotted in the Budget under

head

70

head Original Banks to defy
the Cost of general useful pro,
in connection with the Orleans
and Shea Cay tank improvement
and I therefore beg you will
be so good as to obtain the
early orders of the President
on the subject

I have the honor to be
Sir
Your most obedient Servt

[signature]
Superintending Comm
Orient Banjaree

Comparative Statement

71

| | Proposed Octroi Rules. | Corresponding Sections of existing Rules of 1871. |
|---|---|---|
| 62A | The Municipal Commissioners are allowed to levy Sayer duties on articles imported into the Municipality, for Sale and Consumption. | In Section I of the existing rules it is provided that the Excise duties formerly levied by the Mysore Government, on Tobacco, Betel nut and Betel leaves shall be collected and administered by the Municipality. |
| 62B | Sayer duties not exceeding the rates specified in Schedule C III may be levied on all or any of the articles mentioned in the said Schedule as the Municipal Commissioners may from time to time determine with the approval of the President and the Sanction of the Government of India. | The duty payable articles and rates mentioned in Section 2 of the Rules of 18 differ from those mentioned in Schedule C III of the prop rules. Betel Nut mentioned in this Section is excluded in the proposed rules and Cocoanut is added. Re octroi on betel nuts was abolished by the Ch. Comm Pro 3362-73 Mucc C161 of the 27th Sept/79 - see para 28 - The rules have not been reprinted which may have caused confusion but I have quoted the orders under which the collection of Octroi on "nuts" has been abolished - |
| | Re levy of | Octroi on cocoa nuts sanctioned by para 33 of the above Pro. Had the Rules "of 1871 been reprinted, cocoa nuts would have been entered with betel nuts "were struck |

Accepted
21-10-85

| | Office Note | Orders. |
|---|---|---|
| isting that- erly e cco, caves. d | No remarks | |
| ticles i 1871 tioned ropose ioned ded and | Section 62 B is general. It provides for the levy of Town duties on all or any of the articles mentioned in the Schedule as the Municipal Commissioners might determine under proper authority. Now for this purpose it is necessary that the Schedule should contain the names of all the taxable articles and the maximum rates of the tax leviable on them. The orders of the Government of India authorise the levy of Octroi on the articles falling within the eight classes mentioned below.<br>1. Articles of food or drink for men or animals.<br>2. Animals for slaughter.<br>3. Articles used for fuel, lighting and washing.<br>4. Building | |

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| Corresponding Sections of the Existing Rules of 1871 | Office Note | Orders. |
|---|---|---|
| | 4. Building Materials.<br>5. Drugs, Gums, Spices, &c<br>6. Tobacco.<br>7. Cloth.<br>8. Metals.<br>The levy of octroi on too many articles having been considered highly objectionable in Bangalore which is the entrepot of trade for the whole Province, only four articles viz: (1) Tobacco, (2) Cocoanuts, (3) Betel leaves and (4) Sheep and Goats, have in para 33 of the Chief Commissioner's Proceedings No. 3362-73 of 27th September 1879 (161) been selected as chargeable with Octroi in the Bangalore Municipalities. Hence the Schedule should contain provision for the levy of the tax on Sheep and Goats at the rate of 2 annas per head. | |

This is accorded.
Re Ch. Comr. said octroi on sheep & goats might be collected should the Municipality desire it.—(See para 33 above quoted).
Re Municipality did not desire it & this tax has not been collected, so there is no need for entering it here
21.10.85

B

| Proposed Octroi Rules | | Existing Rules of 1871 | | Office Note |
|---|---|---|---|---|
| Schedule C III | | The rates according to existing rules are:- | | |
| Tobacco from His Highness's territories, per maund of 24 ℔s including 12 anna share of Mysore Government | Rs-As. P. 3-4-0 | Tobacco per maund of 24 ℔s | Rs-As. P. 3-8-0 | |
| | | Betel nut per maund of 28 ℔s | 0-4-0 | |
| | | Betel leaves per 100 from Mysore country | 0-0-1 | |
| Tobacco from Her Majesty's territories. | 3-8-0 | Betel leaf from Her Majesty's territories per 100 | 0-0-2 | |
| Betel leaf for 100 from H. H. the Maharaja's territories including 1 pie payable to the Mysore Government. | 0-0-2 | | | |
| Betel leaf for 100 from Her Majesty's territories | 0-0-2 | | | |
| Cocoanuts dry, one maund of 24 ℔s, or green 100 from H. M's territories including 4 annas of Mysore Government. | 0-4-0 | | | |
| Cocoanuts dry, one maund of 24 ℔s or green 100 from Her majesty's territories | 0-4-0 | | | |

| Office Note | Orders. |
| --- | --- |
| It is proposed to levy no Octroi duty on articles imported by the British Government for the use of the Troops. The existing Rules do not provide for this exemption and it is believed that the tax is being collected on the articles intended for the consumption of the Military Department. Section 37 of the Municipal Regulations provides for the exemption of Military Carriages, Equipage &c: from the carriage tax and Section 65 of the Same exempts Military Buildings from Municipal House Tax. The present proposal would seem to be an extension of this exemption to the Octroi tax also. The tax on Professions recently introduced to the Civil and Military Stations is, however, imposed on the Military officers in the Station, but the tax is payable by the Government. The loss which the Municipality might sustain by the proposed exemption has not been estimated. Before giving up this item of the Octroi | |

| Proposed Octroi Rules | Existing Rules of 1871 |
| --- | --- |
| No duty is to be enforced on articles imported by British Government for use of troops ↑ | No such provision is made in the existing Rules. |

I do not know why this was proposed & I am decidedly opposed to it — Govt does not import tobacco, cocoanuts or betel leaves for the Soldiers & I altogether fail to see why Soldiers or officers as such should be exempted from this class of taxation. In fact it would do ~~away with the~~ facilitate the existing smuggling that we might almost as well drop the octroi altogether —

Lucas
21-10-85

| | Proposed Octroi Rules | Existing Rules of C.O. |
|---|---|---|
| | The licence may be renewed every year on payment of the same fee | Paras III and IV of Section 12. |
| | A breach of the conditions of licence is punishable with fine (50 Rupees) | Para VIII of Section 12. |
| | And also with forfeiture of licence | 1st Sentence Para V Section 12 |
| | The licence shall be in the form of Schedule IV | Para II of Section 11 |
| | | Struck that clause 2.6. referred to may as well all be retained 21.10.85 |
| 62E | Selling are attempting to sell dutiable article without licence is punishable with fine (100 Rupees). | 1st Sentence Para I Section XII |
| | Also with the confiscation of the article | The Section of the existing rules does not provide for the confiscation of such articles as are sold without licence |
| | Licensed Vendors selling goods upon which duty has not been paid shall | Para (IX) Section 12. |

| Office note | Orders. |
| --- | --- |
| in 12. | The revised rules do not provide for the following clauses in the existing rules. Section (12) viz clauses 2, 6, 7. Some proviso to correspond with the first of the clauses above named. (viz: Section 12 clause 2) would seem to be necessary in the Civil and Military Station. The omission of the others calls for no remarks. |
| The provision for confiscation newly made may be passed. | |
| The provision made for imprisonment in the Revised Rule should be | |

| Office Note | Orders. |
| --- | --- |
| the Strickout. This separate provision is not necessary as a General clause providing for all kinds of punishment is attached to the Rules. Please see Revised Rule 621. This new provision may be allowed. proposed initialled 26.10.85 | ~~Cl~~ |

Although the existing Rules do not provide for the payment of any fee, yet the present practice seems to be to levy some charge under

| Proposed Octroi Rules | Existing Rules of 1871. |
|---|---|
| Shall be liable to a fine (500 Rupees) or imprisonment (6 months) and wilful forfeiture of license. X<br>Our Regulations not allowing of imprisonment being awarded for any offence = If these Octroi Rules are joined to the Regns, imprisonment would be illegal (see Section 24 Bom. Reg. XIII of 1827 Mupp. Regns) And the articles will be considered and treated as confiscated.<br>It is true that by Sec. 62 M. it is proposed to legalize imprt in default of payment of fine but the Courts have power to imprison with reference to Sec 284 of the Regns. In favour of the | 2.1.1.2.35<br>No such provision is made in the existing Rules. |
| 62.F. Dutiable goods when brought into Municipal limits shall be at once taken to the Octroi and thence to the ware-house where duty will be collected if the articles are for local consumption | 1st Sentence of Section VII<br>2d Sentence of this Section authorizes Excise officers to open boxes; this is provided for in 6.2.J. |
| 62.G. Octroi duty shall not be leviable on any of the articles exported from or in course of transit through Municipal Limits provided such articles shall be stored at the ware-house &c.<br>And a pass for such goods be taken out by the owners (on the payment of a fee of pies 4). | Para I Section (3).<br>This is found in the existing rules. Rule 3 but without any condition as regards payment of any fee. |

| Office note | Orders. |
|---|---|
| to be framed under the Regulations Should receive the Sanction of the Resident to have the force of Law. Please see Section 225 of the Regulations.* | * This is quite correct & big laws must of course be elaborated by the Resident before they can be put in force. 21.10.85 Lucie. |
| As the proposed rules are intended to be incorporated with the Municipal Regulations all the responsibilities of Municipal Servants under the Regulations are properly made applicable to Octroi Servants. Yes Lucie | |
| It is proposed to levy the same rate viz 1 Rupee for the wholesale License as for the 1st Class Retail License. This is evidently disproportionate. The rate for the wholesale license Should be proportionately greater than the retail I. and II. class Rates. The Board may be requested to reconsider these rates. | Re enclosed rules are simulcar. one Rupee for a retailer is not excessive for a wholesaler 21.10.85 |

| | Proposed Octroi Rules | Existing Rules of 1871. |
|---|---|---|
| | Persons employed in collecting this duty are liable to the same responsibilities as those engaged in the collection of other taxes imposed under the Municipal regulations. | Sections 19 to 23 (both inclusive) impose penalties for offences against these rules |
| 62D | No dutiable article can be sold without license. Licensed Vendors shall have their names registered in the Office of the Municipal Commissioners. | Paragraph I of Section (11). Section 13 of the existing Rules corresponds with this. |
| | They shall obtain a license on payment of a fee viz: 1 Rupee for Wholesale license and 1 Rupee and 8 annas respectively for 1st and 2nd class retail licenses. | In the 1st sentence of paragraph III of Section 12, it is provided that retail licenses may be granted for an annual fee not exceeding 1 Rupee. Para 3 of Section 11 also refers to this point. |

| | Proposed Octroi Rules | Existing Rules of 18'11. |
|---|---|---|
| | Municipal Commissioners may revise Scale of rates and the articles to be taxed with the approval of the Resident and after Sanction of the Government of India | This right is not given to the Municipality by the Existing Rules |
| 62.C | Municipal Commissioners may construct ware houses & Octrois | This corresponds with paragraph II of Section 6 of the Existing rules. |
| | | It would make the Section read more complete no doubt |
| | They may appoint managers for collection of Town duties and shall frame Byelaws for the guidance of such Town duty officers Subject to the approval of the Municipal Commissioners | This Supersedes the Syst of letting the collection to Contractors as mentione in Section 4 of the Exis -ting Rules. The "Contract" system was specially ordered to be put an end to by the Govt of India vide Letter No 2/103 28 Sept 77 para 2 Dec 26.10.85 |

Office Note

Octroi Revenue which the Municipality has long been enjoying under the existing Rules, it has to be ascertained what the tax on the articles in question yields and whether the Municipal Board can afford to abolish the same.

This appears to be necessary.

Orders:

Why should we?
We, not here now.
this was stated-

Para 3 of Section 6 of the existing Rules provides for closing or removing these warehouses at the discretion of the Board. This has been omitted in the Revised Rules. It would be well if the omission were supplied.

The appointment of Managers and the framing of Bye-Laws &c referred to in this Rule should be subject to the sanction of the Resident. A proviso to this effect should be added to this Rule. At present all Bye-Laws

I think the appt of the Managers a mere appearance on Board, might as well be left with the [illegible]

| Proposed Octroi Rules | Existing rules of 1871. |
|---|---|
| | Rate a fee of 0.0.3 is chosen per Rupee Lucca 26.10.85 X |
| A reasonable charge for Storage may be levied 1 Anna per diem as cart or cart load | Section III Para 2. |
| And pies (6) for each package | Not found in the existing Rules. I see no objection to the Lucca |
| All perishable commodities uncleared or unclaimed for 48 hours shall be sold by public auction | This is not provided for in the existing Rules. |
| All other goods unclaimed for 6 months shall be sold and the balance after deduction of duty and fee for Storage shall go to the Municipal fund if unclaimed for 1 year. | Section 9. according to the existing Rules the limit of time for sale is 1 year and for forfeiture 3 years. It hardly matters which per cent is chosen Lucca |
| No claim for compensation for damage of goods in the ware-house to be allowed unless it is brought about by the wilful neglect of the ware-house Keeper. | This is not found in the existing Rules. |

Office Note

Orders.

under the name Rakadari fees, which are credited in the Statement of Octroi Receipts to the same head as storage fees. The levy of the proposed fee may be approved.

The proposed levy of 6 pies on account of the storage fee of each package may be sanctioned.

The clause as regards perishable goods proposed to be inserted in the revised rules appears unobjectionable.

The proposed limit of 6 months and 1 year may be left undisturbed.

This new clause appears to be necessary.

I agree.

| Proposed Octroi Rules | Existing Rules of 1871. |
|---|---|
| 62.H. Any person who shall be found in possession of or import or attempt to import or convey taxable articles into Municipal Limits against the rules laid down in these sections, intending thereby to evade payment of duty, shall be liable to a fine of double the value of the article, (in no case exceeding 500 Rupees) together with the duty leviable thereon or to imprisonment of either description for three months or with both, and the goods may be confiscated. | Section 10 of the existing rules makes a similar provision.<br>But according to the existing Rules the mere possession does not make a man liable, and imprisonment is one of the punishments awarded for this under the general Section No: 25 added to the Rules by a Notification No: 173 dated 26 September 1872.<br>A I hold this is a useful addition and that the Comm were very right in suggesting it.<br>Take a case.<br>A a poor cooly is hired by B a licensed vendor to carry it in for him (i.e. to import) from Krishnarajpooram (where there are "tons" of tobacco stored with opportunity to be smuggled in to Bangalore) some tobacco on which duty is to be paid.<br>A successfully makes his "run" and hands the tobacco over to B. B on being charged says "I bought it from A & did not import it."<br>B would however be caught under the "possession" clause.<br>25.10.85 |
| 62.I. A list of bonded-houses enclosures and Cordons shall be published.<br>Railway Stations shall be deemed to be Cordons. | |

| Office Note | Orders. |
| --- | --- |
| In the proposed Rule 62 A. mere possession of the dutiable article not covered by a pass is punishable. The corresponding section of the existing rules Section 10 does not meddle with mere possession. If a man purchases a good quantity of the dutiable article for his consumption from a licensed merchant who has in the ordinary course, paid the necessary duty on the quantity of the article in his charge it is not proper to seize part of that same article owned by the former who has apparently no necessity whatever to procure a pass for what he purchased for his own consumption from a licensed Vendor. In practical working, the proposed addition might turn the Octroi Servants, with power to do more harm than good. The Board may therefore be requested to reconsider this Rule which is a very important one, as it is intended to provide against Smuggling. | This appears to be a necessary addition. |

| | Proposed Octroi Rules | Existing Rules of 10 |
|---|---|---|
| | Avoidance of public roads if may be taken to be reasonable grounds for suspecting that an evading of payment is intended. | The existing rules have no such provisions. |
| 62.J. | Subordinates of the Town duty establishment shall not act in the capacity of excise officers. | In para (I) section (6) are called excise officer |
| 62.J. | Continued:- The town duty Inspector or his subordinates shall have powers and functions of excise officers, and may arrest persons or carriages suspected of carrying the articles in a clandestine way. They may seize the article and bring the same to the nearest police station. | Section 15 of the existing rules, also latter part of section 7. |

Office Note

Orders.

This may be necessary to prevent smuggling.

no remarks
Ucca

The word excise in the Revised rules is misleading. Evidently the Excise officers mentioned in this section 62 I.T. are not excise officers in the sense in which the phrase is used in the excise act. The use of the phrase, leads to confusion. The words "Octroi officers" may be substituted for it.

I suppose it does not much matter what they are styled, so long as they (i.e down to the lowest grade) have power of arrest & search, as the amount of smuggling that goes on is great while the dodges employed are ingenious.

Ucca
25-10-85

| Office Note | Orders. |
| --- | --- |
| This is the same as the old Rules no change necessary would | |
| I Octroi officers, such as are named in Section 62K clause I are allowed to enter Shops of licence holders without a proper warrant it would give room for much oppression. To afford legal protection to licence holders and free them from petty annoyance it would be necessary to insert the words "under a warrant" between the words "may" and "enter" in 62K. clause I. | |
| In clause 2 any Town duly officer is allowed to enter unlicensed Shops but under a warrant, Even here it would be well to re- strict the entry to all Octroi Officers | |

| Proposed Octroi Rules | Existing Rules of 1871 |
| --- | --- |
| The person or article seized is to be taken before a competent Magistrate within 24 hours | Section 17. |
| Town duty Officers shall wear a belt and badge except when engaged in detection | 2nd Sentence Para I of Section 6. |
| 21K. Any Town duty officer above the rank of a peon, may enter and inspect at any time by day or night Shops of licensed holders. Re Sec. 21K seems proper. Re first para duties which a certain class of officers may do & the 2nd para says they may do so but cannot get a warrant | This is provided for in Section 14; But the existing Rules require a warrant for such entry |
| Whenever any town duty officer has reason to believe that any dutiable goods on which duty has not been paid, is kept in any unlicensed Shops, he. | This is Section 16 in the existing Rules; but in this Section there is no distinction of unlicensed Shops; it is for all Shops. |

| Proposed Octroi Rules | Existing Rules of 1871. |
|---|---|
| he may obtain a warrant and force into such Shops for inspection | I think that a warrant be obtained before a house or shop which or not & which search should be conducted some one above the grade of peon issued |
| 62.L. Magistrates may send warrant for arrest of defaulter or for search of Shop and for seizure of property and hold the same or order it to be held till he adjudicates upon it. | 25-60-85 This is section 18 in the existing rules, and it, it required that defaulter arrested and property seized, should be taken before the proper Magistrate within 24 hours. |
| | I agree. To put a stop to the practice in such cases it is very desirable that the property alleged to have been found in the search should be at once produced before a Magistrate. |
| 62.M. The provisions of Sections 64 to 70 both inclusive of the Indian Penal Code, and of the Code of Criminal Procedure (Act X of 1882 Section 386) shall apply to all fines imposed under these regulations and forfeitures shall be dealt with as if they were fines. | The Chief Commissioner's Notification No. 173 dated 26th September 1872, which amended Section 24 of the existing Octroi Rules provides in the same terms as Section 62.M. of the proposed Rules |

| Office Note | Orders |
| --- | --- |
| Officers above the rank of a Peon instead of authorizing any officer. | |
| That part of the existing Section 18, corresponding with 62 2 where provision is made for the property seized to be taken before the proper Magistrate within 24 hours is omitted. To remove all cause for complaint and to afford facilities for speedy disposal of cases, it is necessary that this omission should be supplied.<br><br>This general clause provides for due punishment for cases of breach of rules. | |

General Remarks.

1. The existing Octroi Rules are deficient in one important respect. They do not provide for

| Office Note | Orders. |
|---|---|

refunds on articles which have once paid duty, - when they are exported after they break bulk within the Municipal Limits. The revised rules too are silent on this subject. The rules should if it is submitted contain a provision for Refunds laying down a minimum below which no Refunds could be granted. 2:- It would also be but consistent with the principles of Octroi taxation, to exempt from duty, such taxable articles as are imported in small quantities, for private consumption. It is understood that such an exemption is now being allowed with regard to Betel leaves and Tobacco. The Rules should however provide for this. This may be pointed out to the Municipal Board.

This is incorrect. We tax every thing now a days. The reason for so doing is that if small quantities were exempted, we should soon have no collections at all. as every one would bring outside (i.e specially in the matter of tobacco. There are 6 markets held weekly close outside Bangalore and people buy their supplies there. and bring them in. ~~In the case of tobacco~~ We have had a list prepared & found we only collect about Rs 600 annually from these people but much more is smuggled in but if the octroi was abolished on small quantities, every one would buy their tobacco outside and bring it in - people would be specially employed to bring in small quantities for others who did not care to go out themselves. Retailers in the retail shops would be affected & the town would retrench outside

Noted
2.11.85

| Proposed Petroi Rules | Existing Rules of 1871 |
| --- | --- |
| | This danger is incre-estimated—<br>Take tobacco - and the of the bonded warehouse who are the only importers of large quantities—<br>They store their goods in the ware house and duly pay the duty on such quantities (very little as they sell daily to the retail vendors.<br>The others who import are chiefly "sniggelers" or such as would be smuggelers but are detected - These are the people who buy outside in the villages & bring in their daily or weekly stores<br>No 20 cases are required in this case! |

6 Dy

H. Clarke

Dy. Registrar

AS

Resident's Office.

[DRAFT.]—For approval.

No. 1988
97.

the 16th October 1885.

To

The President,
Municipal Commissioners,
Civil and Military Station of
Bangalore.

Sir

I am directed to acknowledge the receipt of your letter No. 1654 dated the 4th November 1884, submitting for approval a copy of the Octroi Rules as revised by the Municipal Commissioners, for incorporation with the Municipal Regulations of 1883.

2. The Octroi Rules now in force in the Civil and Military Station of Bangalore are those published under the

J. No. 15

SUBJECT.

Proceedings,

No.

the sanction of the Government of India with Notification No. 390 dated the 16th March 1874, issued by the late Chief Commissioner of Mysore. It would seem, however, that in 1879 considerable changes were, with the sanction of the Government of India, effected in the manner of collecting the Octroi duty. The Duty on Betel-nut was altogether abolished, while in the case of tobacco and betel leaves brought into Bangalore from the Mysore country the separate Sayer duty levied by the Mysore Government at the place of production was abolished, and the amount of that duty was ordered to be collected by the Municipality along with the Octroi duty, and thereafter made over to the Mysore Government. Areca Cocoanuts was brought in as a new article under Octroi, and the Amount of the old Sayer rate upon it was made leviable by the Municipality, and a moiety thereof ordered to be made over to the Mysore Government.

Slip A

Para 9 of Letter

Foreign

5%

with the 4% Sayer duty

That amount

The

(Continuation ~~of Note or Précis~~.)

The full rates were ordered to be credited to the Municipality in the case of all the articles above specified when brought for Consumption from Her Majesty's Territories.

3. Although such material changes were made as late as 1879 it does not appear that any alteration consistent with these changes has been made up to date in the Octroi rules of 1871. I am now to inquire whether the Municipal Commissioners are aware of any reason why the Octroi Rules were not revised.

4. It is observed that the Octroi rules of 1871 were framed so as to include within their scope both the Town and Cantonment (now Civil and Military Station) of Bangalore and the tax is now collected by one agency.

Sep A

agency, namely, the Station Municipal Board, for both the localities. As it is proposed to incorporate the revised rules now under consideration with the Municipal Regulations of 1883, which Regulations apply only to the Civil and Military Station of Bangalore and not to the Petta, the Collectorate would, after the passing of the revised rules, have to be carried separately for the Civil and Military Station without any connection with the Petta. I am to inquire whether, in the opinion of the Municipal Commissioners, such a separate levy for the Civil and Military Station can be carried out without inconvenience, having regard to the relative positions of the Town and the Civil and Military Station; and, if so, what arrangements will be needed for the purpose.

5. I am next to invite your attention to paragraph II of Resolution No. 6 passed by the Municipal Commissioners at their Meeting held

One of the Enclosures to Spread No. 13.

(Continuation ~~of Note or Précis~~)

S. No. 13

on the 28th October 1884, a copy of which has been received with your letter under reply. The Municipal Board have therein resolved that "a uniform "rate be levied, and no "distinction made between "the produce of Her Majesty's "territories and that of His "Highness the Maharaja "of Mysore."

Para 40 of Note.

6. The officiating Resident observes that the duty on betel leaves and cocoanuts is quite uniform so far as regards the tax payer, as it is the same whether the articles be brought from Her Majesty's territories or from the Mysore country. In the case of tobacco, however,

Para 11 of Note.

a duty of Rs 3-8- per maund is levied when the article is brought from Her Majesty's territories and of Rs 3-4- only when it is brought from the Mysore Country. There is no doubt a want of uniformity in the case of

of this article, but it is not clear from the Board's Resolution what uniform rate it is proposed to fix, whether Rs 3-8 a or 3-4 a or, as suggested by the late Chief Commissioner of Mysore in his Proceedings No. 6153-5/304 dated 6th February 1882, Rs 3 per maund. I am to request that the Board's definite proposals on the point may be submitted. 90 S. No 5.

7. I am at the same time to forward herewith a copy of a tabular statement prepared in this office comparing the revised octroi Rules with those now in force. I am to request that you will be so good as to report upon the several points referred to in the third column of that statement S. No 16.

I have &c

Assistant to the Resident.

Hk
9.10.85

P. P. 9. Nov. 16.11.85 No. 1421.

OFFICE OF THE
G. 688
16 NOV 85
Jul 206
RESIDENT IN M.

Subd
16.11.85
17.11.85

OFFICE OF THE MUNICIPAL COMMISSION,
CIVIL AND MILITARY STATION,
*Bangalore* 11 *Nov Rmks* 1885.

*From*

THE PRESIDENT,
MUNICIPAL COMMISION,
CIVIL AND MILITARY STATION,
BANGALORE.

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*To*

THE ASSISTANT TO THE RESIDENT IN MYSORE,
BANGALORE.

SIR,

I have the honor to reply as follows to your letter No. 1988/99 dated 16 October 1885.

2. In para 2 of the above letter you refer to certain changes made in the octroi Rules and in para 3 you remark that though these changes were sanctioned in 1879 the necessary corrections were not made in the octroi Rules of 1871 and you ask if the Commissioners are aware why the alteration was not made.

3. In reply I beg to state that the neglect

neglect to amend the old rules would appear to lie at the door of the Mysore Printing Establishment who issued copies of the old Rules in 1880 or after the alterations had been sanctioned by the Government of India. 9V

4. With reference to para 4 of your letter they to forward a Resolution of the Board on the Subject therein mooted to the effect that unless the Mysore Government will introduce into the Pettah Municipality the Municipal Regulations of 1883 with the octroi Rules incorporated therein, it will be better to allow matters to stand as they are (i.e. the Rules to be apart from the Municipal Regulations) as it would be inadvisable for the two (Station and Town) Municipalities to collect their octroi Separately.

5. I may add that the proposal

to

(Continuation ~~of Note or Précis~~)

on the 28th October 1884, A copy of which has been received with your letter under reply. The Municipal Boards have therein resolved that "a uniform "rate be levied, and no "distinction made between "the produce of Her Majesty's "territories and that of His "Highness the Maharaja "of Mysore."

8. No 13.

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Para 10 of Note.

Para 11 of Note

of this article, but it is not clear from the Board's Resolution what uniform rate it is proposed to fix, whether Rs 3-8 a or 3-4 a or, as suggested by the late Chief Commissioner of Mysore in his Proceedings No. 6153-5/304 dated 6th February 1889 Rs 3 per maund. I am to request that the Board's definite proposals on this point may be submitted.

9.0

S. No 5.

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S. No 16.

I have &c

Assistant to the Resident.

Ult
9.10.85

to incorporate the octroi Rules in the Municipal Regulations Emanated from the Resident Mr Lzall.

6. With reference to para 5 of your letter I forward a Resolution of the Board on the point raised.

7. The intention of the Board is to suggest that Mysore Grown Tobacco shall pay the same octroi as tobacco imported from British India viz Rs 3½ per maund.

8. I have consulted Mr Ricketts the late Deputy Commissioner of the Bangalore District, and he is altogether in favour of the proposal.

9. The following seems to be the Explanation why Mysore tobacco has been up to now only charged Rs 3¼ per maund.

10. In letter No: 6772/162 of 27 Febry 1873.

1873: the Chief Commissioner instructed the Commissioner, Kundidroog Division as follows:

"That the duty leviable on tobacco "by the Government of Mysore is an "Excise of one Rupee per maund on "all tobacco produced or sold in the "Province.

"The duty is neither an Export "nor an import one, and it should "be levied wherever tobacco which "has not already paid it, is offered "for Sale. Tobacco which is produced "in the Province is presumed to be Sub- "-jected to the duty when it is des- "-patched from the place where "it is grown, and such tobacco "when so taxed and which has paid "the Government duty, is only "liable to Rupees 2. 8. 4 octroi when "brought to Bangalore. Tobacco

brought

"brought from beyond the frontier
"should not be liable to the payment
"of the Excise till it is opened and
"offered for sale when it comes under
"the operation of the Mysore Excise
"Rules.

"Such tobacco, I am to observe,
"when imported into Bangalore
"pays Rs 3. 8. " octroi to the whole
"of which the Municipality is
"entitled under the terms of the
"Order of 10th June 1868 and if
"offered for sale enroute to
"Bangalore, it must pay the one
"Rupee Excise and the octroi in
"such case is limited to Rs 2. 8. "

"The Municipality, I am
"also to observe, has no claim to
"any refund from Government
"of any Excise duty previously
"levied by its officers as above
"explained, but it is so in the
case

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"Case of the tobacco on which the duty was
"levied at Bagepully if such tobacco
"was not opened and offered for
"Sale there."

11. By the Chief Commissioner's Proceedings No. 3362-73 dated 27 September 1879 Mal 161 the Excise or Sayer duty on tobacco was reduced from 1 Rupee to 12 annas on tobacco brought into the station from the Mysore Country (not necessarily grown there also) —— Add to this the Rs 2½ Municipal tax on such tobacco and you have the total of Rs 3¼ per maund which is none the amount levied as octroi on Mysore tobacco whereas tobacco brought straight from British India into the Civil and Military Station pays an octroi of Rs 3½.

(12 annas is refunded as Excise duty to the Mysore Government)

12. Some of the Municipal Commissioners have been in favour of applying for permission to retain the whole

whole of the money collected as tax on Mysore tobacco, Mysore betel leaves and cocoanuts, but on my pointing out to them that this money was part of the State Revenues of Mysore and represented the old Sayer duty collected formerly at the place of production (which Sayer duty we were ordered by Chief Commissioners Proceedings No: 3362-73/161 dy 27 September 1879 to collect here to save the annoyance & loss of a double collection of tax) they allowed the subject to drop but passed a Resolution to the effect that as we collect this tax for the Mysore Government, we should receive a Contribution of 10 per cent of the amount so collected.

13. So far as I can see this Municipality is quite justified in applying for a Contribution towards

the

the cost of collecting this money for the Mysore State, as the State is spared the Expence of keeping up an Establishment for the purpose, as it did prior to the publication of Chief Commissioner's Proceedings No. 3362-73/161 of 27 Septem-ber 1879 and in Support of this alle-gation of mine, I quote from Chief Commissioner's Proceedings No. 4032-43/Rd 201 dated 30 October 1879. 98

"The Deputy Commissioner of "Bangalore reports that in Consequence "of the new arrangements made he "has dispensed with the Sayer "Establishment in his District "Costing Rs 74 per month."

— This of course is a direct Saving to the Mysore Government, which now gets its tax without any Expendi-ture on account of its collection.

14. In the above Proceedings No. 4032-43/Rd 201 of 27 September 1879 it is mentioned that the Deputy Comm-

Commissioners of the Tumkur and Kolar Districts have also been asked what saving they can effect under the new method and though their answers are not available in my office for reference, they would naturally be to the same effect as the Bangalore Deputy Commissioners.

15. I may as well quote here from para 2 3 of the Chief Commissioner's Proceedings of 27 September 1879, that Sayer or Excise duty is collected on cocoanuts fresh or dry, betel leaves, tobacco, areca-nut, and that by para 24 and 25 the Chief Commissioner dispensed with the separate collection of the Sayer at the place of production.

16. Hence therefore as the Deputy Com-

Commissioner of Bangalore reports the dispensed with his "Sayer" Establish-
-ment.. 180

17. Areca nut is the only article on which Sayer duty is now ~~imposed~~ collected at the place of growth that is freed from octroi, but areca nuts are not grown to any Extent in Bangalore, Kolar or Tumkur Districts which are adjacent to the Station of Bangalore, So that in those Districts it is unnecessary to keep up any Sayer Establishment I believe.

18. The average Sum remitted on account of the Mysore Sayer Collec-
-tions by this office to the Bangalore Amildar averages about Rs 1200/. monthly and I solicit the Resident's permission that that amount shall be taxed 10 per cent for cost of collection.

19. The tabular statement re-
-ferred to in para 7 of your letter under reply is herewith returned with

1.01

with my remarks recorded in
the several points therein raised.

I have the honors to be
Sir
Your most obedient Servant.

Secretary
Presidency Commissioner
Cmr. to Bangalore.

1885. VD

*From*

*The President*

*Municipal Commission,*

*Civil and Military Station,*

*Bangalore.*

*To*

*The Assistant to the Resident in Mysore,*

*Bangalore.*

*Dated*
*Despatched* } 11 November 1885.
*Received*

Enclosure No. 1 & 1 Statement.

*General No* 1421
*No.*

Furnishes Explanations on Resident's letter No. 1988/99 dated 16 October 1885 relating to octroi Levation.

Extract from the Proceedings of the Municipal Commissioners, Civil and Military Station of Bangalore dated 31st October 1885.

12. Read:- Letter No. 1288/99 dated 16th October 1885 from the Assistant to the Resident relating to the proposed amendment of octroi Rules.

Resolution - The proposal to incorporate the octroi Rules in the Municipal Regulations was mooted by the Resident (Mr Lyall) in his letter No. 539/515 of 2nd June 1884.

The Municipal Commissioners are of opinion that unless the Mysore Government will introduce "the Municipal Regulations of 1883 (with the octroi Rules therein incorporated) it would be better to allow matters to stand as they are, as the Commissioners are of opinion that it would be inadvi-

Sable for the two municipalities to
elect their octroi Separately.

Para XI of the Rendants letter
No 1988/99 dated 16 October 1885
with reference to the above the
Commissioners are of opinion
that the octroi tax on tobacco
(whether imported into the civil and
Military Station from British India
or the Mysore country) should be at
the rate of Rs 3½ per maund.

As regards the other articles (betel
leaves, drug and grain Cocoanuts)
the Municipal Commissioners do not
propose any alterations.

But they would point out
that the Mysore Government
receives Rs 1200 per month for
the Mysore Sayer Collections collected
by the Municipality while it
pays absolutely nothing towards
the

the cost of collection

Resolved that the President
requested to write at length on the
subject and request a contribution
of 10 per cent towards this cost
of collection.

True Extract.

Secretary
Presidency Chamber of Commerce
& Industry Bangalore.